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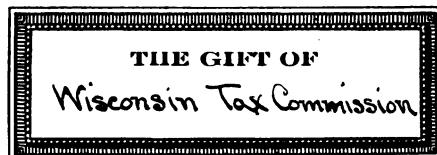
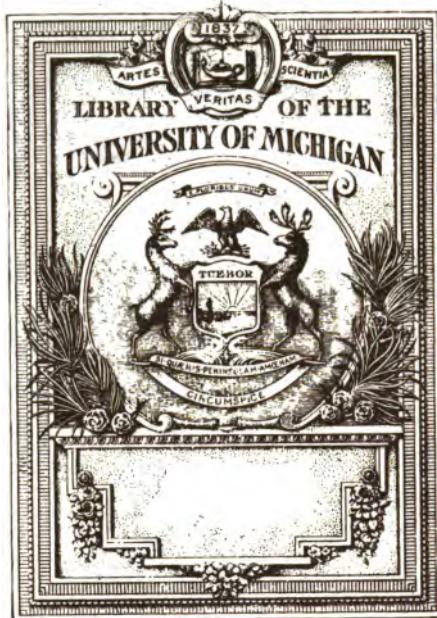
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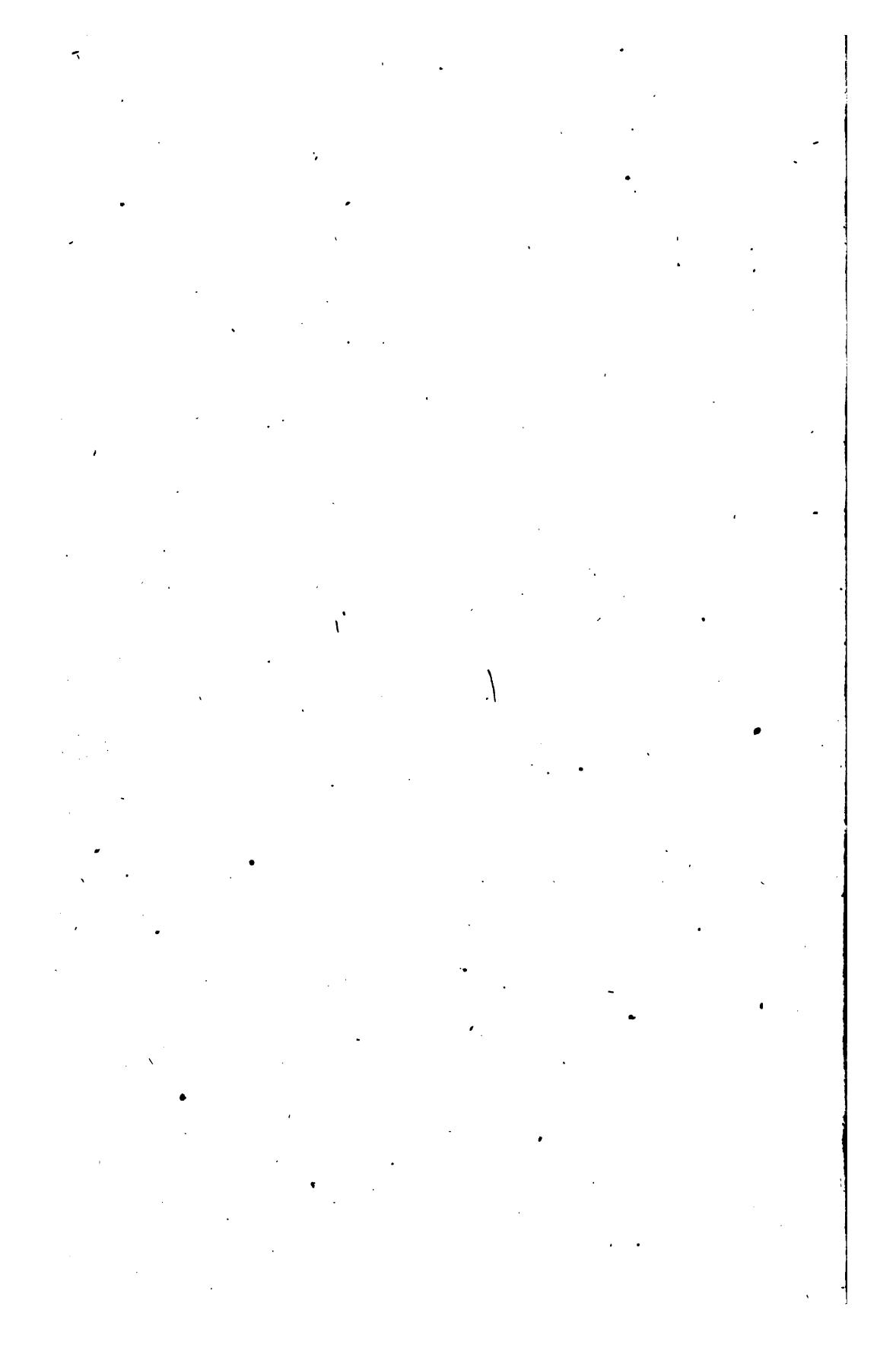
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TENTH BIENNIAL REPORT

WISCONSIN TAX COMMISSION

TO THE

GOVERNOR AND LEGISLATURE

NILS P. HAUGEN
THOS. E. LYONS
CARROLL ATWOOD } *Commissioners*

A. J. MYRLAND, *Secretary*

MADISON, WISCONSIN
1920

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*To the Honorable the Governor and the Legislature of the State
of Wisconsin:*

The Tax Commission respectfully submits herewith its tenth biennial report covering the activities of the department for the years 1919 and 1920, together with statistical tables of the results of administration, and such recommendations as experience and the revenue demands of the state and its municipal subdivisions show to be necessary.

Dated at Madison, Wisconsin, December 15, 1920.

NILS P. HAUGEN,
THOS. E. LYONS,
CARROLL ATWOOD.

Commissioners.

A. J. MYRLAND,
Secretary.

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CHAPTER I

GENERAL REVIEW

ASSESSMENTS

During the two year period covered by this report there has been an unprecedented increase in the value of the general property of the state. This is made apparent in the tables on subsequent pages.

As to real estate the rise in value has been quite regular and uninterrupted, and the commission has, as in previous years, based its valuation of counties on normal sales. Until the assessment of 1920 sales for a five years' period have been used. In 1920 this was limited to three years. It has been thought advisable to use an average of values of more than one year in order to avoid or minimize the weight of questionable sales that will unavoidably creep into the statistics used. The larger the number of sales the more reliable is the result obtained. The activity in real estate has of late furnished far more sales than formerly. The 1919 state assessment of real estate showed an increase over the preceding year of 4.40 per cent. This is on the basis of using five years of sales. The increase in 1920 on the same basis would have been 6.33 per cent.

On a rising market using a five year period and making due allowance for the time necessary to collect statistics the valuation is placed about three years behind present values.

The valuation placed on the general property of the state in the state assessment becomes the basis of the tax rate applicable to railroads and some other public service corporations. Until recent years these corporations also showed an upward trend, and the five years' average of values applied to them worked with reasonable fairness. This gradual increase in railroad valuations not only ceased with 1916, but a decided decline in their values followed.

The corporations could justly claim that they were discriminated against if this difference in the trend of values in opposite directions were not recognized. The commission has in its late assessments given some weight to this contention in fixing the valuation of their properties. In the last state assessment therefore the commission departed from the five year average as to real es-

tate and used an average of three years. This made an increase of 12.20 per cent over the previous year instead of 6.33 per cent according to the usual five year method.

In valuing personal property the commission endeavors to arrive at present day values.

The state assessment of real estate was in 1919 \$3,178,663,175 and in 1920 \$3,565,811,448.

To show the trend in railroad values the stocks and bonds of the larger companies show the following totals on a five year average:

TOTAL STOCKS AND BONDS MARKET VALUE

	1914	1919
Chicago & Northwestern.....	\$431,412,231	\$396,588,517
Chicago, Milwaukee & St. Paul.....	649,122,158	512,586,046
Minneapolis, St. Paul & Sault Ste. Marie (including Wisconsin Central).....	184,274,955	160,122,257
Chicago, St. Paul, Minneapolis & Omaha.....	87,480,859	71,670,798
Chicago, Burlington & Quincy.....	380,320,550	355,740,987
Total five leading railroads.....	\$1,712,560,753	\$1,495,508,585

This shows a decrease in five years of 12.67 per cent, thus moving in opposite direction from real estate. Judging from quotations to date the present year will show still further decline although the tide now seems to have turned the other way. The decline in net earnings of railroads fully confirms the decline in value of the stocks and bonds. Deficits are not uncommon where net earnings were formerly constant and reliable.

The law contemplates that the tax on railroads shall be on an equality with that borne by the general property on the local rolls.

Using the true value of property in the state assessment in 1919 the commission found the value to be \$4,068,268,534 of which 78.33 per cent was real estate. The local assessors' valuation of all property in 1919 was \$3,543,014,846 or 87.09 per cent of true value. Real estate in the 1920 state assessment was 78 per cent of all property. The value of real estate in 1920 was increased 12.20 per cent and that of personal property 11.12 per cent over the year 1919 as found by the state assessment.

The generally rapid advance in values of all classes of property measured by present monetary standards cannot be expected to continue when the country returns to normal peace conditions. Some slackening in the value of land is already apparent.

Local assessors throughout the state have shown far better compliance with law than in earlier years. In 1910 the ratio of assessed to true value of all property was 61.28 per cent. In 1919 the ratio was 87.09 per cent. So that the local assessor not only

kept relative pace with advancing values, but gained on them. It is believed that this effort to assess at true value according to legal requirements has resulted in more equitable assessments of property within the same jurisdiction.

TAX RATES

The large and rapid increase in values may lead to the apparently logical conclusion that a lower tax rate would follow. This, however, is far from being the case. Public expenditures have increased far more relatively than have values. This is readily accounted for in the new public activities, such as highway construction and maintenance on an unprecedeted scale, the increase in school expenditures, and the high cost of labor and material to carry on these activities. The average tax rate has advanced from \$13.18 per one thousand of true value in 1915 to \$18.95 in 1920. These are the rates applied to railroads and some other public utilities. In 1917 the railroads paid taxes amounting to \$5,328,-476.69 at a rate of \$18.84+ per \$1,000, on a valuation of \$384,-870,000. In 1920 the assessment was placed at \$360,734,000, but the increased tax rate of \$18.95+ per \$1,000 resulted in a tax of \$6,837,056.47. In other words, while the value decreased \$24,136,000 the tax increased \$1,508,579.78.

PUBLIC INDEBTEDNESS

In this connection it may not be amiss to call attention to a tendency to create public debt and to issue bonds to meet liabilities that in many instances sound public policy demands shall be met by current taxation. Attention is called to the report on Municipal Statistics published by this commission. The total amount of interest paid by all the cities of the state in 1916 was \$1,232,311. In three years this had increased so that in 1919 the cities paid \$1,681,406 interest, an increase of interest paid of 28.33 per cent in three years. As an illustration of this reckless tendency, in the city of Madison in 1920, fourteen cents of each dollar of taxes paid was required to meet interest. The city of Milwaukee in 1916 paid interest on indebtedness, amounting to \$551,811. In 1919 this had increased to \$811,597, an increase in three years of 46.71+ per cent. In 1910 the interest paid was \$448,000. There has been a steady increase each year since that time.

It is believed that this tendency is more pronounced in cities than in counties and rural communities, but it is not absent in the latter.

Wisconsin may well take warning from Ohio in this respect. The auditor of that state in his 1917 report calls attention to the amazing fact that while the eighty cities of that state, containing a population of over 5,000 each, collected in taxes \$26,411,178

for city purposes alone, it required \$180,657 in excess of that vast revenue to meet the interest payments and to retire bonds falling due, and that there was not one cent left for regular running expenses. He says:

As a whole Ohio cities paid the salaries of every public official, constructed all improvements, and met every dollar of regular running expenses, not from taxation, but by means of new bond issues. The per cent of annual income required to retire bonds falling due and pay interest * * * was an average of over 100 per cent for all Ohio cities.

* * * "New debts created during the year were \$2,985,978 in excess of all revenue received from taxation and \$14,674,082 more than the total of all indebtedness retired". He repeats this warning in his report of 1919.

The auditor of Cuyahoga County in which county Cleveland is situated, in a letter dated October, 1920, says about Ohio cities:

It is safe to say that the tax rates in our larger cities will run from \$2.00 to \$2.40 for the 1920 taxable year. * * * Our cities are running into debt, piling up deficits which are then funded into bonds which in turn aggravate the financial crisis of the cities. The deficit of the city of Cleveland last year was \$5,750,000 which was funded into bonds. The year before it was \$4,500,000, and the year before \$2,500,000. In other words, irrespective of tax rates and tax receipts the municipalities seem to be spending money, running up debts, and then securing legislative sanction for funding these deficits.

The last quotation has reference to the limitation upon the tax rate in the Ohio statute.

REASSESSMENTS

Nine reassessments have been ordered and completed during the biennium since the last report. Fifteen applications are now pending. The law was amended in 1919 by reducing the property represented in a petition from ten to five per cent of the total assessment of the district. It makes it fairly easy for a large property holder to secure a reassessment, while the man with little of the world's possessions must secure others to join with him or submit to unfair discrimination. The commission is reluctant to order reassessments unless the inequalities are material. But it believes the requirement of the present law frequently works a hardship and is in conflict with the general spirit of American legislation that each individual shall be "entitled to a certain remedy in the laws for all injuries, or wrongs, which he may receive in his person, property or character; he ought to obtain justice *freely*, and without being obliged to purchase it, completely and without denial, promptly and without delay, conformably to the laws."

COST OF TAX COMMISSION AND ASSESSORS OF INCOMES

Year Ending June 30, 1919

Balance 1917-1918 appropriation July 1, 1918...	\$1,241.34
Transfer of accounting revenues 1918-1919.....	20,941.36
Annual appropriation 1918-1919	175,000.00
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Total	\$197,182.70
Less expenditures made during 1918-1919.....	200,691.75
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Net Deficit	\$3,509.05

Year Ending June 30, 1920

Balance 1918-1919 appropriation July 1, 1919—	
Deficit	\$3,509.05
Transfer of accounting revenues 1919-1920.....	23,948.07
Annual appropriation 1919-1920.....	170,000.00
Income tax appropriation 1919-1920—sec. 20.09 (4)	15,000.00
Emergency appropriation	37,000.00
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Total	\$242,439.02
Less expenditures made during 1919-1920.....	241,291.91
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Balance June 30, 1920.....	\$1,147.11

Detail of expenditures for the fiscal years ending June 30, 1919, and June 30, 1920.

	Year Ending June 30, 1919	Year Ending June 30, 1920
General office	\$30,711.04	\$31,161.20
Engineering	3,049.09	3,000.00
Inheritance tax	5,682.51	7,797.79
Income tax—office also 20.09 (4)	10,385.92	15,860.08
Income tax—field	123,863.50	144,434.32
Statistics	9,276.97	10,792.53
Accounting department	13,579.58	24,963.12
Municipal reporting department..	4,143.14	3,282.87
<hr/>		
Totals	\$200,691.75	\$241,291.91

The cost of the activities of the tax commission and the balances on hand at the close of the year as given above may vary slightly from the figures in other state reports for the reason that the tax commission has classified the costs by expenditures incurred instead of by cash disbursements. The apparent deficit in 1919 is due to this fact.

INCREASED COST OF ADMINISTRATION AND NECESSITY FOR INCREASED APPROPRIATION

The tax commission's annual appropriation for all purposes for the five fiscal years preceding July 1, 1919, was \$175,000 per year.

During this period there was a sharp advance in the industrial world in the salaries paid to clerks, stenographers, and accountants, and a more striking advance in the cost of stationery, paper, printing, office supplies, and equipment. During this five year period the tax commission kept within its appropriation by practicing the most rigid economy and by reducing engineering expense previously shared with the railroad commission from \$14,561.61 for 1916-1917 to \$3,049.09 for 1918-1919, a saving of over \$11,000 per year.

With a full realization that it would no longer be possible to efficiently administer its duties under the appropriation of \$175,000 a year previously allowed, the commission went before the board of public affairs and the 1919 legislature and asked for an appropriation of \$216,850 for the fiscal years 1919-1920 and \$222,850 for 1920-1921. The legislature appropriated \$170,000 for general purposes and \$15,000 additional for "salaries and necessary traveling expenses of accountants, their assistants, and others in checking up and verifying income tax returns," a total appropriation of \$185,000 for the two fiscal years above enumerated. Subsequent events proved the appropriation to be entirely inadequate and showed that the commission itself had underestimated the expense of maintaining the semblance of an efficient organization in the face of rapidly advancing costs. For the first time in its history the tax commission was unable to keep within the appropriation for the fiscal year ended June 30, 1920, and was granted \$37,000 additional by the emergency board. The deficit will be larger for the present fiscal year, and the requirements of the commission for the remainder of the fiscal year, 1920-1921, will be laid before the legislature in a separate communication.

A comparison of the commission's expenditures for the fiscal years, 1916-1917 and 1919-1920, is given below. While statistics show that the cost of everything entering into the administration of its duties was rising rapidly during 1917, the full effects of the high prices following the world war were not felt until 1920. Because of its past inability to raise salaries in anything like a proper proportion to the increased cost of living, the commission has been compelled, in order to maintain its organization on a reasonably efficient basis, to make salary increases during the present fiscal year, which will materially increase its expenditures for the fiscal year, 1920-1921, over 1919-1920.

COMPARISON OF EXPENDITURES

The expenses of the commission for the fiscal years, 1916-1917 and 1919-1920, are for comparative purposes listed by departments.

	1916-1917	1919-1920
General Office	\$31,053.55	\$31,161.20
Engineering	14,561.61	3,000.00
Inheritance Tax	5,033.74	7,797.79
Income Tax—Office	8,751.98	1,877.01
Income Tax—Sec. 20.09 (4)	0	13,983.07
Income Tax—Field	95,624.46	144,434.32
Statistical	8,468.53	10,792.53
Municipal Reporting	4,008.27	3,282.87
Accounting and Auditing	10,475.82	24,963.12
 Total	 \$177,979.96	 \$241,291.91

This comparison shows that the cost of administration for the fiscal year ended June 30, 1920, was \$63,313.95 in excess of the cost for the fiscal year ended June 30, 1917.

ASSESSORS OF INCOMES DEPARTMENT

The department showing the greatest increase is the income tax field which includes all the expenses of the assessors of incomes; namely, salaries of assessors of incomes, their deputies and clerks, traveling expenses, stationery and office supplies, postage, telephone and telegraph, express, freight and drayage, paper, printing, and all other expenses in connection with their respective offices.

The increase in this department for the fiscal year, 1919-1920, over 1916-1917, was \$48,809.86. Of this amount \$34,754.91 was for increased salaries for assessors of incomes and their assistants. The reason for the increased expenditures in this department is twofold, the first being an enormous increase in the amount of work done in the offices of assessors of incomes; the second being the increased cost of all supplies used in these offices; large increases in both the number and salaries of clerical help and moderate increases in the salaries of assessors themselves.

In 1916, 62,272 individuals and firms filed returns in the offices of the 41 assessors of incomes. These returns showed taxable income of \$79,816,442, on which there was assessed income tax of \$1,601,213.35. In 1920, 206,626 individuals and firms filed returns showing taxable income of \$234,613,347.80, on which was assessed \$3,969,371.52 income tax. The soldiers' educational surtax figures could not be secured at the date of this writing. This great increase in the number of taxable returns represents more than a proportionate increase in the amount of income tax work thrown on the respective offices. To get the taxable returns referred to for the 1916 assessment, 294,000 blanks were furnished assessors of incomes; for the 1920 assessment, 518,000 blanks were used. After making due allowance for wastage and extra copies of blanks used by taxpayers for duplicates, the above figures show that at least half of the returns filed in the various offices showed no taxable income. All returns whether showing taxable

income or not, must be audited and often more time must be spent in the examination of a return showing no tax than on a taxable return which lists but few items of income and deductions. Thousands of laboring and trades people filed income tax returns for the first time during 1919 and 1920. Owing to the unfamiliarity with the blanks and income tax procedure in general, errors were numerous. This involved correspondence and personal interviews, thus further over-taxing the generally limited facilities of the assessors' offices. Because of the abnormal incomes in certain lines of industry in 1918 and 1919, large taxpayers have been inclined to employ the best legal talent obtainable in an effort to reduce taxable income by every possible technicality, and in some cases, by every subterfuge imaginable. Such cases delay the auditing, as the assessor of incomes may have to ask the tax commission for rulings, or for assistance in auditing the books of the taxpayer.

For the three years prior to 1919 real estate sales had not materially increased in number, but in 1919 the number of such sales was practically doubled. As real estate values had advanced rapidly, many of these sales showed taxable profit. Taxpayers are somewhat reticent in reporting profits on sales of real estate or other capital assets. In numerous instances the property was owned before the incidence of the income tax law and it became necessary to establish the fair market value of the property on January 1, 1911. This necessitated personal investigation by the assessor of incomes. He was compelled to tabulate sales of similar property sold around January 1, 1911, where such information was obtainable, and to consult disinterested parties with reference to the property in question. In case the taxpayer and assessor of incomes cannot get together, the whole matter must be threshed out before the income tax board of review.

Another highly important duty, involving much painstaking work and a high degree of good judgment, placed on the assessors of incomes, is the fielding of all sales of real estate made in the state during each year. The statutes require that this information be compiled. The same is used by the tax commission in making the state assessment, and is used by the assessors of incomes and the county boards in making the county equalizations. Before 1916, the fielding of sales cards was done by employees of the tax commission from the general office at an annual expense of approximately \$11,000, the expense being charged to the main office. But beginning with 1916, the fielding of all sales cards was made primarily the duty of the assessors of incomes. The number of "good" sales retained for equalization purposes for 1916 to 1919, inclusive, was as follows:

1916—24,606
1917—24,467

1918—24,368
1919—47,718

Experience has proven that approximately 50% of all sales are useless for equalization purposes, so approximately 49,000 sales were fielded each year for 1916, 1917, and 1918, and over 95,000 for 1919.

In selecting sales for equalization purposes, "sucker" sales, many trades, sales to near relatives, and sales made under abnormal conditions, must be eliminated. The assessor of incomes must exercise sound judgment in retaining or rejecting sales cards if the state and county equalization is to be fair. That the assessors of incomes are doing this work faithfully is evidenced by the fact that their reports are accepted without question by most county boards. These sales data are becoming more difficult to obtain each year. The seller often refuses to divulge the sale price, hoping by his silence to escape paying income tax on the profits of his sale. The purchaser may have a mistaken idea that his property will be assessed at cost while his neighbor's assessment may not be adjusted, and he, likewise, may refuse information. The real estate broker or agent withholds information when requested to do so by the vendor and vendee. The consideration mentioned in the deed is probably \$1.00, and the parties may not affix revenue stamps of proper value, which misguides investigators. In order to successfully field all sales, the detective instinct of the assessors of incomes must be highly developed. The work involved in compiling these necessary data is enormous and in Milwaukee county especially, forms no small part of the work of the office.

The soldiers bonus and soldiers' educational surtaxes also threw additional work on the offices of the assessors of incomes, as well as on the general office. The computation of the two taxes was required to be made and the assessment entered on the rolls after the referendum of September, 1919. Owing to the late date on which the verdict of the people became known, it was necessary to drop all other work and immediately proceed to compute these taxes, in order that the tax rolls might be in the hands of the local treasurers on the prescribed dates. Many taxpayers who had paid little attention to the accuracy of their returns because they knew that their personal property offset would take care of the regular income tax, when confronted with a cash tax without offset, flocked to the office of the assessor of incomes to correct their returns or wrote frenzied letters of appeal. The result was extended correspondence and delay at a time when every office was already overburdened and it was necessary in some instances to employ additional help for the emergency. While this situation will not be repeated to the same extent, unless similar new legislation should be enacted in the future, the soldiers' educational bonus surtax quite materially adds to the work of the respective offices.

In order to adequately handle the increased burdens of their

offices, as enumerated in the preceding paragraphs, it became necessary for assessors of incomes to employ additional deputies, stenographers and clerks. On June 30, 1917, there were 42 permanent employees in the 41 offices in the state. On June 30, 1920, there were 83 such employees in the 40 offices in the state. This is an increase of practically 100%, the greater part of which is in the Milwaukee office.

Not only has the number of employees in the department doubled, but it has become necessary to pay larger salaries. Immediately after our entrance into the world war the Government became a strong competitor for stenographers, accountants, and all other clerical help at salaries far in advance of those previously paid by the tax commission. Not only did industrial concerns raise salaries of clerical help all along the line but it was common for clerks to enter factories and earn much larger salaries than they could ever hope to receive as clerks. County and city governments granted substantial increases to their employees, and other departments in the capitol more fortunate in the matter of appropriations than the tax commission, made flattering offers to the more competent of the tax commission employees. Resignations were of frequent occurrence, and as is generally the case, the most competent and badly needed employees were always the first to go. The tax commission faced a serious situation. It realized that it could not keep within its appropriation and pay salaries on a par with other state departments, the government, or industrial concerns. If a valued employee left its service, the vacancy could not be filled even by an inexperienced person at the salary paid to the retiring employee. If the salary of any particular employee were raised, it was necessary to raise the salaries of other employees in the same class. With this situation prevailing in its own general office and in the offices of the assessors of incomes with reference to deputies, stenographers and clerks, the commission was forced to revise salaries upward. And after having raised the salaries of its clerical help, the assessors of incomes themselves next came in for consideration.

It has long been realized that these officials have been notoriously underpaid. For the fiscal year, 1916-1917, the average annual salary of 39 assessors of incomes, outside of Milwaukee and Dane counties, was \$1207. Milwaukee and Dane counties are eliminated as the Milwaukee office is in a class by itself, and in Dane county the assessor of incomes at that time was receiving additional compensation for special work done for the tax commission. Even the most conservative will agree that any person possessing the qualifications required of an assessor of incomes could not or should not work for such a pittance with the rapid advance in the cost of living prevailing during the last three years. Six resigned during the last two fiscal years and accepted lucra-

tive positions elsewhere. Early in 1920 there were six more resignations offered, including some of the most important offices in the state. In each case the individual had an offer of another position at a salary more in keeping with the increased cost of living. Threatened with the situation of having an organization completely wrecked that had been years in building, the tax commission approached the emergency board and received assurance that the work of the commission must be efficiently maintained. A moderate raise in the salaries of assessors of incomes was granted for the year ended June 30, 1920, with the promise of a further increase for the year ended June 30, 1921, and with the full understanding that the matter of securing an adequate appropriation would be laid before the 1921 legislature. The number of assessment districts has been reduced from 41 to 40 in an effort to economize. On June 30, 1920, the average annual salary of 38 assessors of incomes outside of Milwaukee and Dane counties was \$1524. For the present fiscal year ending June 30, 1921, the average annual salary is \$1746, also excluding Milwaukee county. That the increases granted to employees in the general office and in the field were merited will not be questioned by any one conversant with the facts. That the increases in the salaries were much less than the increase in the cost of living is proved by the following table prepared by the United States Department of Labor, Bureau of Labor Statistics, and released for publication September 16, 1920.

This table shows the increase in the cost of living in the United States from 1913 to June, 1920. These figures are averages based on the prices secured in 31 cities, the results of which will appear in the September number of the Monthly Labor Review.

It will be noted that the total increase from an average for the year 1913 to June, 1920, is 116.5 per cent, the largest increase being in furniture and furnishings, 192.7 per cent; the next highest, clothing, 187.5 per cent. The total increase for the six-month period from December, 1919, to June, 1920, is 8.6 per cent.

CHANGES IN COST OF LIVING IN THE UNITED STATES

Item of Expenditure	Per cent or Total Expend- iture	Per cent of increase from 1913 (average) to							
		Dec. 1914	Dec. 1915	Dec. 1916	Dec. 1917	Dec. 1918	June 1919	Dec. 19	June 1920
Food.....	38.2	5.0	5.0	26.0	57.0	87.0	84.0	97.0	119.0
Clothing.....	16.6	1.0	4.7	20.0	49.1	105.3	114.5	168.7	187.5
Housing.....	13.4	*	1.5	2.3	.1	9.2	14.2	25.3	34.9
Fuel and Light.....	5.3	1.0	1.0	8.4	24.1	47.9	45.6	56.8	71.9
Furniture and Furnishings.....	5.1	4.0	10.6	27.8	50.6	113.6	125.1	163.5	192.7
Miscellaneous.....	21.3	3.0	7.4	13.3	40.5	65.8	73.2	90.2	101.4
Total.....	100.0	3.0	3.6	18.3	42.4	74.4	77.3	99.3	116.5

* No change.

While the cost of living rose 116.5% in the 7.5 years, enumerated in the above table, it will be noted that prior to 1916 the increase was only 3.6%. The salaries of assessors of incomes during the fiscal years, 1916 and 1917, to June 30, 1920, were increased on the average only 26.36%, and to June 30, 1921, were increased 44.66%. Stenographers have been raised from 33 1/3% to 56%, and clerks have been raised from 35% to 60%, depending on experience and ability.

In the Assessors of Incomes' department, the item showing the greatest increase next to salaries is postage, which cost \$4482.58 in 1916-1917 and \$9033.69 in 1919-1920, an increase of \$4551.11. As the number of income tax returns sent out has nearly doubled and as correspondence increases in proportion to the number of returns, this expenditure is easily explained.

The next item of increase is traveling expense, which in this department amounted to \$11,955.99 in 1916 and 1917, and \$15,550.71 in 1919 and 1920. This increase needs no comment. Railroad fare has increased from two cents to three cents per mile. Meals, lodging, and livery have increased materially in cost. Most assessors of incomes must own automobiles to administer their offices efficiently. Both the cost of cars and their maintenance and operation have increased materially, and a more liberal allowance should be made for this increased expenditure.

While the expenses of the assessors of incomes department for 1919-1920 increased 51.05% over 1916-1917, the number of taxable returns filed by individuals and firms in 1920 increased 231.75%; taxable income increased 193.84%; and the tax assessed increased 147.91%.

GENERAL OFFICE AND ENGINEERING DEPARTMENTS

Comparison of other departments shows that the expenses of the general office have not materially increased. Engineering expense decreased from \$14,561.61 in 1916 and 1917 to \$3,000 in 1919 and 1920, the decrease being \$11,561.61.

INHERITANCE TAX DEPARTMENT

Inheritance tax expense increased from \$5,033.74 in 1916-1917 to \$7,797.79 in 1919-1920, the increase being \$2,764.05.

STATISTICAL DEPARTMENT

The statistical department expenses were \$8,468.53 in 1916-1917, and \$10,792.53 in 1919-1920, an increase of \$2,334.

MUNICIPAL REPORTING

The expense for municipal reporting has remained practically stationary.

The increased expenditures in the different departments are caused by increased salaries and the increased cost of supplies, both of which have been fully discussed in connection with the income tax field department.

ACCOUNTING AND AUDITING DEPARTMENT

The expenses of the accounting and auditing department were \$10,475.82 in 1916-1917, and \$24,963.12 in 1919-1920, an increase of \$14,487.30. This additional expense is explained by an increase in both the number of accountants employed and the salaries paid them. There has been an unprecedented call for accountants by the government, the state, and by industries. In order to retain competent men, the tax commission has been forced to meet outside competition. However, the cost of this department is immaterial as it is self-supporting. Accounting work is furnished at cost to the municipalities requesting it. While the expense of this department is included in the tax commission's expenditures, the receipts are also added to the annual appropriation in determining its receipts.

CORPORATION INCOME TAX DEPARTMENT

All corporation income tax returns are audited in the office of the tax commission, the number of returns being approximately 12,000. The incomes reported for 1917, 1918, and 1919 were swelled enormously over any prior period. The various federal income and excess profits tax laws imposed federal taxes also without precedent. Different accounting procedure to comply with federal laws were adopted by thousands of corporations. The tax commission fully realized that if large amounts of income were not to escape taxation, it would be necessary to make a more comprehensive audit of the returns than had formerly been made and that it would also be necessary to have field auditors to check up the books of the corporations where the correct amount of income was in doubt. In order to do this work properly, it was necessary to employ auditors of high ability who were not only expert accountants, but who were well versed in both the state and the federal income tax laws. To get or retain men of this caliber it is necessary to pay salaries in line with those paid by the United States government, private industry, and other state departments. The 1919 legislature made a special appropriation of \$15,000 to defray the expenses of accountants, their assistants, and others in checking up and verifying income tax returns. As the general ap-

propriation of the commission was cut \$5,000 and as the expenses of the commission for the last fiscal year over-run the appropriation, it was not possible to apply the entire appropriation on the salaries and expenses of the accountants, as had been intended.

The commission had one competent office auditor and in April, 1919, secured the services of a competent field auditor. It was necessary to give the new man at least one month's training in the office before sending him on the road, and it was further necessary to take him off the road to assist in computing and assessing the bonus surtaxes so that he was able to be on the road checking corporation returns about six months of 1919. He will spend about ten months in actual field work in 1920, but the commission is able to show the results of only the first 7 1/2 months of the year at the time of writing this report. A tabulation of work completed and entered on the 1919 and 1920 tax rolls is given below.

	Number of Corporation Returns Examined	Net Increase in Taxable Income	Net Increase in Income Tax
1919	68	\$860,571.00	\$47,336.00
1920	59	897,006.00	55,498.00
	127	<hr/> \$1,757,577.00	<hr/> \$102,834.00

The cost of this field work was \$2,797 for 1919 and \$3,288 for 1920.

The additional Soldiers Cash Bonus and the Soldiers' Educational Surtaxes, being temporary in nature, are not shown in the above computations. Practically all 1918 returns showing an increase in taxable income show an increase in both bonus taxes, and 1919 returns showing an increase in taxable income show additional Soldiers' Educational Surtax. The amount of additional bonus taxes assessed is approximately \$50,000 and represents an absolute gain to the state. There is a large number of corporations that should be investigated during 1921, or large amounts of additional income for 1917 will be lost because of the three year limitation imposed by law.

It will be seen that this work is highly profitable to the state and the commission recommends that the next appropriation be sufficiently large to allow the employment of at least two field auditors. Field work of this character has been conducted by the United States Government since 1913 and has resulted in the collection of large amounts of additional federal income and excess profits tax.

Many corporations are asking the commission for an auditor to assist in clearing up matters in controversy with the commission or to assist them in opening new books, setting up proper values for assets acquired before the incidence of the income tax law. All of this work is highly valuable to the state, not only in increased

taxes collected, but in that the taxpayer feels that he is being given a square deal. If, because of improper accounting methods, he is paying more tax than he lawfully should pay, his errors are pointed out and he is assisted in rectifying past errors as far as possible. The moral effect of these personal investigations is good. Willful tax dodgers who have made income returns and have boasted that "the state never checks us up as the government does," are finding that the state income tax law is alive and carries penalties. Because it has become a matter of general knowledge that the state contemplates checking the books of corporations, the commission is receiving large numbers of amended returns showing additional income voluntarily filed by the taxpayer after having his books audited by some responsible accounting firm.

The income tax returns of corporations reporting incomes for 1917, 1918 and 1919 have been carefully audited and analyzed by the office auditor and his assistants. The incomes reported and the taxes assessed for these three years were the largest in the history of the income tax law. For a comparison, see tables in this report. The 1918 incomes of 765 corporations were increased by office audit \$10,122.789 over the amount voluntarily reported by these corporations. The additional income tax assessed was \$595,546.43, additional soldiers' bonus surtax \$446,584.14, and additional educational bonus surtax \$89,274.60, total, \$1,131,405.17. The incomes of the corporations under consideration were increased all the way from \$5.00 to \$1,705,861. In three instances the net income was increased over \$1,000,000. In only one case out of the 765 enumerated was the action of the commission challenged in the courts. The supreme court of the state upheld the tax commission.

Because of these conditions, the income tax office department necessarily shows larger expenditures. The cost of this department in 1916-1917 was \$8,751.98, and in 1919-1920 was \$15,860.08.

The income tax law apportions 10% of the income tax collected to the state. It was expected that the maximum cost of administration to the state would not exceed this amount. It is interesting to note that the income tax has become a material factor in the revenues of the state, the amounts paid to the state in cash each year far exceeding the total cost of administration. The state's share of income taxes paid in cash during the last four fiscal years ending on June 30 is as follows:

1917	.....	\$295,972.67
1918	.....	616,106.78
1919	.....	699,965.99
1920	.....	631,022.92

CONCLUSION AND RECOMMENDATIONS

The foregoing has been prepared in order that the legislature and others interested might have a full statement of the existing conditions which make necessary an increased appropriation if the work of the tax commission is to be carried on in an efficient manner. We fully believe that the people of the state of Wisconsin do not desire to have the services of the commission crippled by insufficient appropriations. It can be seen easily that a few thousand dollars in salaries paid to faithful and competent employees cut very small figure when compared with the magnitude of the transactions involved. For example, in one instance where no taxable income was reported, through the co-operation of the tax commission, the assessor of incomes, and the attorney general, a tax of \$90,000 was collected. In another case, a tax of \$42,000 was assessed after a full investigation by the tax commission and the assessor of incomes where only \$8,500 had been reported. In the tax commission office, had the auditor fallen down on as small a number as three large corporation returns in making the 1919 assessment, the loss to the state in taxes would have been more than the entire appropriation made to the tax commission for the same fiscal year. The employees of the tax commission must all be of a high order as the work is very technical in nature, and carelessness or incompetency could result in very costly blunders to the state. With this statement of the facts before the legislature, we trust that an emergency appropriation of \$74,275 for the balance of the fiscal year ended June 30, 1921, will be made. An appropriation of \$292,475 for 1921-1922 and \$309,275 for 1922-1923 will in the opinion of the tax commission be necessary to secure that efficiency of service to which the people of the state are entitled.

CHAPTER II

COUNTY ASSESSORS; REASSESSMENTS

Article VIII of the state constitution provides that "the rule of taxation shall be uniform, and taxes shall be levied upon such property as the legislature shall prescribe." The supreme court has repeatedly held that this provision applies to all taxable property in the state, and contemplates equality of the tax burden between property of the same value. The constitution does not preclude diversity in the method or form of taxation so long as the burden imposed is proportionate to value, but does condemn every method and system of taxation which results in imposing unequal burdens on property of the same value. This constitutional provision is supplemented by not less than half a dozen statutes emphasizing the importance of equality in the assessment and collection of taxes, and prescribing severe penalties for failure to comply with their terms. Neither constitution nor statutes are necessary to establish the principle for it is inherent in the nature of all ad valorem taxes and required by every consideration of justice and common sense.

Notwithstanding these plain and positive provisions of law, assessing officers continued to use different standards and bases of assessment for upwards of fifty years. Realizing the impossibility of securing equality by mere declaration of law, the legislature in creating the tax commission specifically provided that it should "have and exercise general supervision over the administration of the assessment and tax laws of the state, over assessors, boards of review, assessors of incomes, and over county boards in the performance of their duties as county boards of assessment, to the end that all assessments of property be made relatively just and equal, at true value, in substantial compliance with law." We have, therefore, not only the constitutional mandate and several statutory enactments but the specific direction of the legislature as well to see that equality in the assessment and distribution of taxes be secured.

But while the legislature imposed this duty on the tax commission, it utterly failed to provide it with the necessary machinery to attain that end. There are about 1700 assessment districts in the state of Wisconsin, many of which have one or more assistants

engaged in the work so that the total number of persons employed in the assessment of property in the state each year is not less than 2000. Except in a few chartered cities, all these assessors are chosen by popular vote at the general spring election in April and required to begin their work on the first day of May following. There is no test of ability, standing, or experience required by any of the statutes providing for the selection of these assessors, and the salary prescribed is such as to deter competent men from receiving or accepting the post. While the tax commission is charged with the duty of securing uniformity in assessments and equality in the distribution of the tax burden, it can neither select the assessing officers, nor prescribe their qualifications, nor fix their compensation, nor dismiss them for incompetency. The result is that 2000 different assessing officers are chosen at random every spring with no requirement of qualification, responsibility, or experience, and no compensation sufficient to attract competent men to the service, and directed to assess over \$4,500,000,000 worth of property in the succeeding two months in a uniform and equitable manner. Is it possible to conceive of a more absurd or illogical method of securing the desired result? Imagine for a moment the effect on a private business required to be conducted in the same manner; namely, by employing a general manager to conduct it, and then depriving him of power to hire his own help, fix their compensation, or dismiss them for neglect or incompetency. Yet this is precisely the status of the tax commission towards assessments under existing law. Uniformity of assessment under these conditions would be little short of a miracle, and the age of miracles is gone.

The absurdity of this situation was pointed out in our 1916 and 1918 reports, and a recommendation made that a system of county assessors with competent help, all chosen under civil service rules, be substituted for the system of local assessors now in vogue. The conditions which led to that recommendation are the same now as then, and the reason for the change becomes more urgent as the weight of the tax burden increases. We, therefore, renew and repeat the argument and recommendation, believing it to be the most urgent and important step in tax reform.

The county assessor system is neither new nor untried, but on the contrary, has been in operation for years in many southern and western states, (23 in number according to the latest available information), and has the endorsement of all administrators, economists and students of taxation. In answer to an inquiry, the tax commission of Arizona under date of January 31, 1919, wrote as follows:

There are 14 counties in Arizona, and each county has one assessor who appoints all his assistants, and together they assess all of the property in the county that is not assessed by the state tax

commission. * * * I think that every Rocky Mountain state has county assessors, and that there is not a citizen in the whole area who can comprehend the township assessor.—To him, the idea is silly.

The assessors of the city of Milwaukee have been chosen by the tax commissioner of the city under civil service rules for many years past, and there has never been any demand for return to the elective system. There is a parallel in the position of assessors of incomes except that these officers are neither authorized by law nor equipped with the necessary machinery to make original assessments. Their only authority is to supervise and direct the work of assessors, and report their delinquencies to boards of review. Even this partial authority has resulted in a material improvement in assessment conditions, but the progress made has been at the price of enormous waste of time and energy, and still falls short of what the result might be if the persons chosen to make the assessment in the first instance were selected in the same way.

It is a trite observation that assessment is the most important step in tax administration. As stated by a committee of the National Tax Association appointed to report on the method of selecting assessors:

The local assessor is the very foundation upon which the administration of the whole general property tax rests. Unless he is a man of good judgment, familiar with values, endowed with sufficient moral courage to be fair, and diligent enough to find and place all the property in his district upon the assessment roll, his work invariably falls short of the legal standard, and usually results in the grossest injustice.

If the local assessor omits property from the roll or fails to use the same standard of value for all persons and classes of property, no subsequent county or state equalization can cure the defect. The latter deals with municipalities as units, but does not restore omitted property or correct inequalities in the local roll. Any increase in the valuation of a district for the purposes of equalization necessarily falls upon the property already on the roll, and according to the valuation given it, however unequal that may be. Property which has been omitted still escapes, and that which appears on the roll, already over-assessed, must bear the increased burden. Equitable distribution of the property tax can only be secured by proper local assessment.

The legislature early recognized this principle by requiring all property to be assessed according to the same standard, but that it was not sanguine of securing this result is indicated by the further provision for the equalization of assessments within each district and between different districts through state and county

equalization. Of course, if the original assessments were made on a uniform basis as the law prescribes, no further equalization would be necessary. The utter failure to secure either legal or equitable assessments by the prevailing method has been recognized by courts, commissions, and administrators everywhere and is a matter of common knowledge. The subject was fully discussed in former reports and need not be repeated here. It sufficiently appears from the fact that after sixty years of experience the average rate of the assessment of all property in the state of Wisconsin for the year 1911 was less than 65 per cent of its true value, while specific descriptions of property were assessed all the way from 10 to 200 per cent of their value.

The act creating the commission empowered it to cause complaints to be made for violation of the assessment laws and to apply for the removal of assessors but only dissatisfied taxpayers could make the complaint and only the district attorney could prosecute. The law's delay is proverbial, the assessment season short, and the average district attorney not overzealous in antagonizing the sentiment of the community whose commission he bears. It is needless to state that this remedy proved of little value. The statute authorizing the reassessment of any town, city, or village when the original assessment was not made in substantial compliance with law, and public interest required such reassessment, was enacted the same year and proved a very material aid so long as the commission was permitted to act on its own motion. In 1911 the office of assessors of incomes was created and the duties formerly imposed on supervisors of assessment were transferred to them. These officers are appointed by the tax commission under civil service rules and have proved a very intelligent and useful force, but their powers are only advisory and the reassessment statute remains as the only remedy for compelling obedience to the law.

By the aid of these two agencies substantial improvement has been made, as shown by the fact that between 1912 and 1919 the average ratio of assessed to true value for all property in the state increased from less than 65 per cent to 87 per cent, and that the most flagrant inequalities have been removed. But this result has been secured at the cost of much needless friction and at an enormous waste of time and energy. The practice of undervaluation is one of long standing, based upon widespread misunderstanding as to its effect. The prejudice against a full value assessment in some districts amounts to a fetish and the effort to secure it provokes violent opposition. Of course, this prejudice has no justification in reason or law but it exists just the same. Through a campaign of education it has been largely overcome in the southern part of the state where values are reasonably certain

and stable and greater respect for law prevails, but it still persists in many northern districts.

Efforts to prevent such discrimination and compel some recognition of the assessment laws provoke bitter opposition, but that is not an unnatural outgrowth of our antiquated and illogical system of assessment machinery, which imposes upon the tax commission the duty of securing proper and equal assessments and then industriously denies them every means of securing that result.

At its 1914 meeting the National Tax Association appointed a committee to investigate and report upon the method of selecting assessors. The committee was made up of representatives of six different states, chosen for their acknowledged ability as administrators and tax experts. The report of the committee submitted at the 1915 conference summarized the situation in the following language:

The office of assessor, as at present constituted in nearly all states of the union, because of the meager pay and small importance attached to it by people generally, is seldom sought after and rarely filled by capable men. More often than not, men competent to make a good assessment if tendered the position, refuse to accept. Not infrequently the place is given to some one simply because he needs it or because he will do the work for less than anybody else or because he will be an easy mark for influential tax dodgers. Men of this type soon discover that the surest way to remain long in office is to be easy and accommodating AND ABOVE ALL TO KEEP THE ASSESSMENT OF THEIR DISTRICT DOWN TO THE LOWEST POSSIBLE POINT. The inevitable outcome is of course a low assessment and the usual outcome is an assessment that is most glaringly unjust.

Similar expressions might be quoted from tax authorities everywhere. It would be unjust, however, to classify Wisconsin assessors generally as mere "good fellows" or "ne'er-do-wells" or "easy" in the sense of yielding to what they believe to be unjust. Undoubtedly, officers of this stamp are to be found but the majority of our assessors are fairly intelligent and well meaning men, ranking well up with the average of their communities. In many cases they are both able and willing to make a proper assessment and would do so if relieved from the pressure for under-valuation. Their failure to do so is traceable in most cases to the sentiment of their communities and their unwillingness to incur the displeasure of their neighbors and friends rather than by desire to retain office or show favoritism. This attitude is natural enough under present conditions, and the remedy is not by abuse of the assessor but by change in the system. Unless perpetual friction is desired, a change in our assessment machinery should be made.

Proposed Remedy

The complete remedy for this situation undoubtedly would be a force of assessors appointed by the tax commission or other state agency under civil service rules, working under the direction of and subject to removal by the appointing power. All administrators and students of taxation agree in this view.

In discussing the subject before the National Tax Association in 1913, Honorable D. M. Link, Tax Commissioner of Indiana, said: The ideal system would comprehend machinery as independent of local influence as the Internal Revenue Department of the Federal Government. But this is an ideal which can only be attained through the process of evolution and not by revolution.

This is also the conclusion of the committee appointed to report on the Methods of Selecting Assessors, above referred to.

But this system is not available in Wisconsin for two obvious reasons: First, it conflicts with the much vaunted and more abused principle of home rule, to which our people have become accustomed, and are strongly attached. Second, because this method of selecting local officers is prohibited by Section 9 of Article XIII of the state constitution. So far as material that section reads:

All county officers whose election or appointment is not provided for by this constitution shall be elected by the electors of the respective counties or appointed by the boards of supervisors or other county authorities as the legislature shall direct.

The following clause prescribes the same rule for town, city, and village officers, so that whether the assessor so chosen be regarded as a local or county officer, his appointment by state authority is prohibited. Further consideration of this plan is, therefore, futile. Having in mind the impossibility or impracticability of the foregoing program in many states, this committee recommended an alternative plan in the following language:

This plan, like that already outlined, makes the county the unit of government for assessment purposes, but unlike the other, the assessor instead of being appointed is elected by popular vote for a term of at least four years and is removable from office only for cause and in the same manner that other county officers are removed. This plan provides that no one shall be eligible to hold the office of assessor who has not passed a satisfactory civil service examination to determine his fitness for the place and received a certificate from the examining board showing that he is qualified to hold the position. * * * It further provides that the assessor shall devote all his time to the work of his office and that when he is unable without assistance to properly assess all property in his county, he may under certain regulations and restrictions, appoint a sufficient number of deputies and assistants to insure a complete and accurate assessment. Such appointees in all cases to be selected from a civil service list and to be removed by the assessor at will.

The model system of state and local taxation prepared and recommended by the National Tax Association within the last three years after emphasizing the importance of assessments in the process of taxation, declares:

Assessment districts should be large enough to justify the employment of at least one permanent official in each such district, who should receive a salary sufficient to make it possible for him to give all his time to the work. Such permanent assessors should be provided with well-equipped offices, a suitable number of permanent clerks, and such part-time assistance as may be needed for a short period in each year. Even if assessments are not made annually, there is always enough work of investigation and of keeping track of new developments to justify the employment of a permanent force. At present many assessment districts are too small to make proper compensation possible; and the result is that the work is done by persons who cannot give to it the time it ought to receive and seldom acquire the necessary expert and technical knowledge. MANIFESTLY, THE COUNTY IS A BETTER ASSESSMENT DISTRICT THAN THE TOWNSHIP; AND GENERALLY SPEAKING, WE MAY SUGGEST THAT IT IS UNDESIRABLE TO ERECT ASSESSMENT DISTRICTS SMALLER THAN A COUNTY UNLESS SUCH DISTRICTS HAVE A SUFFICIENT POPULATION TO ENABLE THEM TO EMPLOY AT LEAST ONE PERMANENT ASSESSOR AND A SUITABLE STAFF.

This plan could be adapted to our situation by making the county the unit for assessment purposes instead of the local district, by prescribing definite qualifications under civil service rules as a condition of eligibility to the office of assessor, and by placing the work under the supervision of and making the incumbent subject to removal by the tax commission. Instead of election by popular vote it may be preferable to have the assessor appointed by the county board, or such county authorities as the legislature may designate. The method of selection is relatively unimportant compared with the qualifications to be required, the permanency of tenure to be secured, and the freedom from local influence that would result.

No Constitutional Objection

The consensus of expert opinion and our own experience point to the necessity and desirability of such a change and it is believed that it can be made without conflict with the constitution. The only effect would be to enlarge the assessment districts from the town, city, or village to the county unit and make the assessor a county instead of a local officer. The people of the county served, or their authorized representatives, would still make the selection without encroaching on the principle of home rule. In this way no violation of the constitution would result.

The advantages to be derived from such a course would be:

- (1) A competent assessment force, permanently and continuously engaged in the work.

(2) Uniformity of assessment as to all persons and classes of property in the county, thus doing away with local influence and the friction incident to equalization by the county board.

(3) The elimination of the incompetent and indifferent assessor with all the evils that follow in his train.

(4) A great reduction in the assessment force and consequent reduction of expense.

(5) The adoption of more uniform and systematic methods of assessment and a more equitable distribution of the tax burden.

(6) Preservation of all the advantages without the disadvantages of the principle of home rule.

We strongly recommend the adoption of this program as the greatest and most urgent measure of tax reform.

REASSESSMENTS

An indicated elsewhere in this chapter, the authority conferred on the tax commission to make reassessments by sections 1087—45 and 1087—52 in cases where the original assessment is radically defective, is the only means provided for compelling obedience to the assessment laws. The provisions for removal of assessors and imposing penal fines are practically useless for the reason that complaint can seldom be made until the assessment is well advanced and the delays incident to court procedure make it practically impossible to bring these proceedings to a head until after the assessment season is closed. Moreover, both of these remedies merely penalize the assessor and neither of them operates to correct the defects in the assessment itself.

In this situation, it is all important that the tax commission be authorized to exercise the power of reassessment whenever conditions arise to require that course. The commission is in constant touch with assessment conditions through reports of assessors of incomes and correspondence from taxpayers who naturally look to it to correct inequalities and prevent discrimination. Many of these complaints are received during taxpaying time when property owners first learn of the inequitable assessment of their property. Some of them show such unmistakable violation of law and clear discrimination against the parties complaining as to call for summary relief, and property owners have difficulty in understanding what the tax commission is for if not to correct such abuses. In the case of non-residents or small taxpayers, it is practically impossible to secure the number of signers to a petition now required as a condition for ordering a reassessment. Indeed, as the statute now stands, the remedy is not available to

the average small taxpayer at all and is seldom invoked except by large land companies and timber owners.

As originally enacted, the statute permitted reassessments to be made on the complaint of a single taxpayer. Later the commission was authorized to act on its own motion. The amendment of the statute at the closing hours of the session of 1917 so as to require a petition of the owners of ten per cent of the taxable property of the district in order to institute the proceedings, materially weakened and impaired the authority of the commission and assessors of incomes throughout the state. The legislature of 1919 reduced the percentage of taxable property required to apply for a reassessment to five per cent of the assessed valuation of the entire district, but this has not materially improved the situation. At the same session a bill was introduced to authorize the correction of the assessment of specific classes or descriptions of property in cases of gross inequality or flagrant discrimination, but the bill as presented was so encumbered by limitations and amendments as to be practically useless.

It is difficult to understand why a department charged with the duty of enforcing the assessment and tax laws and securing the equality guaranteed by the constitution should have its hands tied and feet hobbled in the performance of that duty. No such restriction is placed upon any other department of the state government charged with the same or similar duties. For example, the agricultural department can order the destruction of valuable live stock infected with contagious disease. The dairy and food commissioner can seize and confiscate impure food in the interest of public health; and the health department can quarantine residences, shops and places of business and otherwise interfere with the business and daily activities of the community. Even the district attorney can make complaint on his own motion charging any citizen with a crime, thus bringing humiliation to him and his family. All of these officers are authorized to take these steps on their own motion and are not required to secure a petition or take a referendum as to whether they will enforce the law or not. Surely, a reassessment for the purpose of equalizing assessments and equitably distributing the tax burden is a less drastic interference with private rights than those above recited. Nevertheless, for years past this department has been deprived of the only weapon in its possession for the performance of its full duty under the law for the sole reason that it may restrict the prerogatives of a local boss or displease a disgruntled partisan.

It is not believed that the people of the state favor or desire these unreasonable restrictions on the administration of assessment and tax laws and it is hoped that the time has at last arrived when the subject can be considered with moderation and common

sense. If so, there is little doubt that the legislature will remove embarrassing limitations and restore the reassessment statute to its original form by authorizing the commission to order reassessments in the manner prescribed by the statute when conditions disclosed manifestly call for that course. An amendment to the law in this respect would prove a material aid in securing more equitable assessments and a fairer distribution of our constantly increasing tax burden.

CHAPTER III

INCOME TAX LEGISLATION RECOMMENDED

Repeal of the Personal Property Tax Offset

The tax commission has twice recommended the repeal of the personal property tax offset provision, first in its biennial report of 1916, and then in its report of 1918, and renews the recommendation in this report.

Out of the ten or fifteen states that have enacted income tax laws, Wisconsin and North Dakota are the only ones that permit taxes paid on personal property to be used as an offset to income taxes. North Dakota in framing its income tax law adopted substantially the offset provision in the Wisconsin law. Hence, no sanction for the offset can be found in the legislation of other states. We must look to our own experience in the past to guide us in the future.

The provision under discussion reads as follows:

Section 1087m—26. Any person who shall have paid a tax assessed upon his personal property during any year shall be permitted to present the receipt therefor to the tax collector, together with any similar receipts for personal property taxes paid by members of his family whose incomes have been assessed to him, and have the same accepted by the tax collector to their full amount in the payment of income taxes assessed against such person during said year; provided that no receipt for taxes paid on the shares of stock in any state, national or mutual savings bank or trust company shall be allowed as an offset against any income tax within the meaning of this section. If in any year a person failed or neglected, or, shall in the future fail or neglect, to present his personal property tax receipt in payment of income tax as provided by this section, and the council of the city or board of the town or village to which such taxes shall have been paid is satisfied that such person was entitled to such offset, and that by reason thereof, such person has paid to the town, city or village an amount in excess of that which he was legally obliged to pay, it may within two years after such payment remit such excess to such person without interest and charge the state and county for their respective proportions of such excess, as provided in section 1164.

The first assessment of incomes in this state was made in 1912. The tax on this assessment was collected in 1913. The last assessment of which we have full data was made in 1919 and was collected in 1920.

The following table shows the amount of income tax paid in

cash in each year and the amount paid by personal property tax offset since the incidence of the law:

TABLE I.

Year Ending June 30	Total	Cash Collections	Percent of Total	Offsets	Percent of Total
1913.....	\$3,241,124.40	\$1,631,412.38	50.33	\$1,609,711.02	49.67
1914.....	3,831,173.86	1,935,846.54	50.53	1,895,327.32	49.47
1915.....	3,980,117.05	2,002,212.53	50.18	1,987,904.52	49.82
1916.....	3,732,083.31	1,906,441.69	51.07	1,825,641.62	48.93
1917.....	5,200,373.55	2,988,766.66	57.48	2,211,606.89	42.52
1918.....	9,345,154.86	6,037,719.19	64.61	3,307,435.67	35.39
1919.....	11,658,670.66	6,251,482.70	59.62	4,707,187.96	40.38
1920.....	11,814,082.88	6,243,376.47	52.85	5,571,606.41	47.15
Totals..	52,813,680.57	29,697,259.16	56.23	23,116,421.41	43.77

From the above table it appears that during the period of state income taxation, there has been collected \$52,813,681, of which \$23,116,421, or 43.77% of the whole, was paid with personal property tax receipts and yielded no income. That is to say, on an average approximately \$3,000,000 of assessed income tax has been annually forgiven taxpayers and stricken from the rolls because, forsooth, they were the fortunate possessors of some millions of dollars of personal property as well as the recipients of this vast amount of income. But for the operation of the offset, the revenue actually available for public expenditures during the last eight years would have been increased from income taxation by over \$23,000,000 and the general property tax decreased by the same amount.

We submit below another table showing the total personal property tax offset used in cities in comparison with that used in towns and villages during the years 1916 to 1920 inclusive.

TABLE 2

	Total Offset Used	Total in Cities	Total in Towns and Villages
1916.....	\$1,825,641.62	\$1,503,065.80	\$322,575.82
1917.....	2,211,606.89	1,916,309.75	295,297.14
1918.....	3,307,435.67	2,885,658.93	421,776.74
1919.....	4,707,187.96	3,828,618.67	878,569.29
1920.....	5,571,606.41	4,666,771.79	904,834.62
Totals.....	\$17,623,478.55	\$14,800,424.94	\$2,823,053.61

It appears from the above data that the total offset used in the years 1916 to 1920 was \$17,623,479, of which \$2,823,054 was used in towns and villages and \$14,800,425 in cities. In percentages, approximately 16% of the whole was used in villages and towns and 84% in cities.

TABLE 8
STATISTICS OF 1919 INCOME AND TAXES THEREON OF FIRMS AND INDIVIDUALS CLASSIFIED INTO GROUPS ACCORDING
TO AMOUNTS

Classified by Amount Groups of Income	Number Assessed	Per cent of Each Group to Total	Taxable Income	Per cent of Each Group to Total	Tax	Per cent of Each Group to Total	Average Tax Per Individual
Under 1,000	146,015	70.67	\$59,548,314.41	25.38	\$507,923.48	15.06	\$4.09
1,000-2,000	33,663	16.29	96,418,068.58	19.79	502,155.39	12.65	14.92
2,000-3,000	11,659	5.64	28,180,894.73	12.02	8,448	8.48	28.85
3,000-4,000	5,670	2.75	19,498,813.15	8.31	256,245.48	6.46	45.20
4,000-5,000	3,142	1.52	13,986,118.98	5.96	201,715.98	5.08	64.16
5,000-6,000							
6,000-7,000	1,783	.86	9,722,932.10	4.14	156,387.94	3.94	87.72
7,000-8,000	1,123	.54	7,267,341.45	3.10	129,415.12	3.26	115.23
8,000-9,000	785	.38	5,819,229.36	2.51	115,124.50	2.80	146.62
9,000-10,000	567	.27	4,797,879.55	2.04	104,074.60	2.62	183.53
10,000-11,000	415	.20	3,982,799.01	1.68	94,734.14	2.39	228.27
11,000-12,000							
12,000-13,000	297	.15	3,122,820.55	1.38	81,857.19	2.06	275.60
13,000-15,000	224	.11	2,558,315.80	1.10	74,284.96	1.87	331.60
15,000-25,000	196	.09	2,446,234.96	1.04	76,938.95	1.94	392.62
25,000-50,000	270	.13	3,758,973.48	1.60	128,037.73	3.22	474.20
50,000-75,000	532	.26	9,706,171.11	4.18	396,433.01	9.99	745.00
75,000-100,000							
100,000 and over							
Total for State	206,626	100.00	\$234,613,347.30	100.00	\$3,969,371.52	100.00	\$19.21

TABLE 4
STATISTICS OF 1910 INCOME AND TAXES THROWN UPON THEM AND INDIVIDUALS CLASSIFIED INTO OCCUPATION GROUPS

Occupation	Number Assessed	Per cent of Each Group to Total	Taxable Income	Per cent of Each Group to Total	Tax	Per cent of Each Group to Total	Average Tax Per Individual
1. Bookkeepers, Clerks, etc., etc.	15,532	7.52	7,668,589.24	3.27	\$6,608.31	2.18	5.58
2. Brokers, Agents, Salesmen, etc.	10,639	5.18	15,780,960.61	6.73	249,164.07	6.28	23.22
3. Bankers and Capitalists	1,809	.88	5,742,285.33	2.45	162,585.67	4.10	89.86
4. Common Laborers, etc.	16,323	7.90	7,457,772.61	3.18	70,829.41	1.78	4.34
5. Trustees of Estates, etc.	2,584	1.24	4,687,870.89	2.00	113,063.49	2.85	44.08
6. Farmers	35,094	16.90	43,461,907.37	18.52	538,219.45	13.56	15.84
7. Lumbermen	6,116	.39	2,520,269.75	1.07	78,119.07	1.97	126.85
8. Lawyers	1,324	.64	3,698,583.32	1.58	75,473.01	1.90	57.01
9. Manufacturers	2,704	1.31	15,284,586.33	6.51	487,335.37	12.25	180.24
10. Mechanics and Tradesmen	50,467	24.42	27,984,126.06	11.38	316,087.17	7.96	6.26
11. Merchants and Jobbers	17,567	8.50	41,820,670.43	17.82	862,644.83	21.73	49.10
12. Miners	610	.30	354,021.00	.16	4,249.12	.11	6.96
13. Physicians and Surgeons	3,026	1.46	8,117,640.63	2.91	117,874.66	2.97	38.00
14. Professors and Teachers	4,858	2.25	3,198,378.34	1.36	30,044.59	.98	8.03
15. Other Professions	5,582	2.70	7,080,336.04	3.00	107,694.37	2.11	19.29
16. Public Officials (Elected or Appointed)	1,034	.52	1,138,900.67	.49	14,831.55	.37	13.68
17. Public Employees (Civil Service)	1,330	.64	9,098,835.38	.39	10,621.75	.27	7.98
18. Public Service, etc.	14,033	6.79	6,193,056.30	3.49	91,207.03	2.30	6.50
19. Retired or Unoccupied	5,108	2.47	8,007,727.76	3.41	147,988.34	3.73	28.97
20. Unknown	3,761	1.82	4,090,215.44	1.74	62,645.63	1.58	16.66
21. Other Occupations	12,545	6.07	18,674,692.50	8.04	333,659.03	8.39	26.55
Total for State, etc.	206,626	100.00	\$234,618,347.80	100.00	\$3,969,371.52	100.00	19.21

From this statistical information it follows that the repeal of the offset provision would bear more heavily on the city population where large incomes are produced than on the country population where incomes are relatively small. What is said above applies to corporations with even greater force than to individuals as with few exceptions corporations producing taxable income are located in cities.

Income tax Table 3 shows the number of individual income tax-payers in the state and classifies incomes from \$1,000 to \$100,000, and Table 4 classifies taxpayers by vocations and shows the amount of tax assessed in each vocation.

TABLE 5

STATISTICS OF 1919 INCOME AND TAXES THEREON OF CORPORATIONS
CLASSIFIED ACCORDING TO BUSINESS IN WHICH ENGAGED

Business in which Engaged	No. Assessed	Taxable Income	Tax
1. Grain and farm produce.....	285	\$2,227,056	\$109,834.12
2. Investment and security companies.....	779	8,528,731	163,531.91
3. Land companies.....	286	1,308,432	50,121.27
4. Mercantile—retail and wholesale.....	2,183	24,646,194	1,253,321.09
5. Mining.....	17	550,200	31,454.65
6. Manufacturing: Total			
(a) Aluminum.....	7	640,218	37,448.80
(b) Boots and shoes.....	48	4,650,412	272,735.28
(c) Canning.....	74	1,202,466	62,481.30
(d) Dairy products.....	635	4,977,474	278,361.18
(e) Furniture.....	59	2,720,887	154,884.37
(f) Gas, electric and water.....	121	1,396,369	103,722.49
(g) Flour and feed mills.....	51	502,377	24,759.46
(h) Iron and steel.....	431	24,535,171	1,408,741.61
(i) Lumber.....	259	11,450,893	650,557.21
(j) Malt products.....	68	5,360,610	318,103.77
(k) Meat packing.....	13	878,329	51,007.93
(l) Motor vehicles.....	41	8,463,334	502,254.98
(m) Paper and pulp.....	73	6,852,500	400,404.52
(n) Tanneries.....	18	7,388,560	440,596.72
(o) Textile.....	129	4,719,705	265,961.48
(p) Trunks and leather goods.....	36	1,240,731	60,187.31
(q) Other.....	410	9,271,280	511,298.98
7. Miscellaneous.....	898	5,175,967	236,173.69
Total for state.....	6,921	\$134,191,896	\$7,390,439.12

TABLE 6
TABLE SHOWING 1918 INCOME AND TAX THEREON OF CORPORATIONS CLASSIFIED INTO GROUPS ACCORDING TO AMOUNT

Classified by Amount Groups of Income	No. Assessed	Percent of Each Group to Total	Taxable Income	Percent of Each Group to Total	Tax	Percent of Each Group to Total	Average Tax per Corporation
Under 1,000.....	1,909	27.58	\$766,366	.57	\$15,555.47	.21	\$8.04
1,000-2,000.....	864	12.49	1,235,652	.98	26,972.13	.37	31.22
2,000-3,000.....	654	9.45	1,538,160	1.19	36,066.22	.51	53.20
3,000-4,000.....	470	6.79	1,641,784	1.22	45,365.67	.69	62.27
4,000-5,000.....	387	5.31	1,659,301	1.24	47,955.94	.65	130.67
5,000-10,000.....	1,032	14.48	7,058,275	5.28	266,110.33	3.61	265.98
10,000-15,000.....	455	6.57	5,556,273	4.14	255,940.13	3.52	571.98
15,000-25,000.....	398	5.75	7,786,451	5.76	389,904.35	5.40	1,003.78
25,000-50,000.....	336	4.86	11,859,700	8.84	660,153.42	8.93	1,964.44
50,000-75,000.....	147	2.12	9,117,013	6.79	523,492.78	7.06	3,561.17
75,000-100,000.....	79	1.14	6,867,905	5.12	394,975.32	5.34	4,998.42
100,000-500,000.....	205	2.96	42,827,375	31.60	2,537,977.66	34.34	12,578.91
500,000-1,000,000.....	23	.33	16,065,896	11.96	960,233.10	12.90	41,749.26
1,000,000 and over.....	12	.17	20,608,754	15.36	1,216,536.60	16.46	101,378.65
Total of all groups.....	6,921	100.00	\$134,191,896	100.00	\$7,396,439.12	100.00	\$1,067.38

From table number 3, it will be noticed that the total number of individual taxpayers in 1919 with taxable incomes of \$1,000 or less was 146,015, and the average tax assessed against each was \$4.00+. The total number assessed was 206,626. On this basis, should the family exemption be increased to \$2,500 or more, as is proposed, all taxpayers with less than \$2,500 of net income would not in the future be assessed. This will reduce the total of taxable persons to something less than 60,000.

While the total number of farmers in the state on January 1, 1920, was 189,000 according to the U. S. Census report and 182,000 on January 1, 1919, according to our own department of agriculture, only 35,000 were assessed for income tax, and of these the average tax was only \$15.00+, as appears from Table 4. The average assessment was \$1,209. With the proposed increase in family exemption, assessment against farmers would, therefore, practically disappear. The same may be said of laborers or wage earners, and to a large extent, professional men and women.

Referring to Table 6 it will be found that the total number of corporations assessed in 1920 was 6,921; that the total tax assessed was \$7,390,439; and that of this amount 85.14% was assessed to 802 corporations.

The conclusions to be drawn from the foregoing statements are:

First, that the proposed repeal of the offset in its practical operation would affect in the main, city taxpayers to the exclusion of taxpayers in villages and towns;

Second, that it would not materially add to the tax burdens of farmers, laborers, or in any large number, of salaried or professional men;

Third, that the increased burden from its repeal would fall principally on merchants, manufacturers, capitalists, and others enjoying large incomes.

What is said above is not presented so much as an argument for the repeal of the offset provision as to present certain facts in connection therewith that should be considered, showing what the proposed repeal would mean in revenue, and the localities and classes of taxpayers that would be most affected thereby.

The best reason for the repeal of the personal property tax offset lies in the fact that it has no proper place in an income tax law. It is a mere device, the tendency of which is to defeat income taxation. It was introduced into the law under the pretense that it would supplant or practically abrogate personal property taxation. It claimed no other right to a place in the law. To substantiate this statement, we quote, first, from the message of the governor to the legislature upon his approval of the law at the time it was passed:

Because personal property taxation has broken down and the burden upon real estate is daily increasing, the prime desideratum

at this time is improvement in local taxation. This improvement is here attempted by providing an income tax. It comes to the people of Wisconsin, therefore, as a relief rather than as a burden; as a substitute for something that has failed rather than as an additional tax.

Second, from the Wisconsin Tax Commission:

Those who followed the agitation will recall that one of the common arguments in favor of the income tax was that it should displace the personal property tax.

Third, from the opinion of the Supreme Court, sustaining this provision of the law. Referring to the enactment of the offset provision, it said:

It was evidently done with the idea of accomplishing without too violent a shock to taxing machinery a substantial elimination of personal property taxation and the substitution therefor of ability taxation.

Again:

By the present law it is quite clear that personal property taxation for all practical purposes becomes a thing of the past. The specific exemptions of all money and credits and the great bulk of stocks and bonds, as well as of all farm machinery, tools, wearing apparel, and household furniture in actual use, regardless of value, goes far to eliminate taxation of personal property while the provision that he who pays personal property taxes may have the amount so paid credited on his income tax for the year seems to put an end to any effective taxation of personal property. That taxation of such property has proven a practical failure will be admitted by all who have given any attention to the subject. Doubtless, this was one of the main arguments in the legislative mind for the passage of the present act. By this act the legislature has in substance declared that the state's system of taxation shall be changed from a system of uniform taxation of property (which so far as personal property is concerned has proven a failure) to a system which shall be a combination of two ideas; namely, taxation of persons progressively according to ability to pay and taxation of real property uniformly according to value.

That upon the passage of the income tax law, personal property taxation would be substantially eliminated from our tax system seems to have been the accepted theory of the legislature which passed the law, the governor who approved it, the court which declared it constitutional, and the tax commission which afterwards administered it. And it should be particularly noted that the offset provision, when attacked as unconstitutional, was sustained by the court on the sole ground that it would work a substantial elimination of personal property taxation.

Experience, however, has proved the utter groundlessness of the claim. The income tax with the offset has never been, and

never will be, a substitute for personal property taxation. It has fallen so far short of it as to make the promise that it would abrogate personal property taxation seem a mere travesty. We wonder now how such an idle promise could ever have been made or seriously considered as affording sufficient ground for introducing the provision into the law or sustaining it as constitutional. In 1911 before the income tax law was in force, the assessment of personal property in the state was \$366,386,379, and the tax thereon at the average local rate was \$6,262,000. In 1912, notwithstanding the exemption from taxation of moneys and credits, farm machinery, household furniture, etc., exempted by the income tax law, the personal property assessment was \$356,629,923, the tax on which at the average local rate was \$5,765,000, of which \$1,609,711 was used as offset to income tax and the balance was collected in cash, leaving \$4,154,289 of personal property tax for which the income tax was not in that year a substitute. In 1917, the assessment of personal property on the local roll was \$570,941.372 and the tax at the average local rate was \$9,308,000, of which \$3,307,435 was used as an offset to income tax, leaving \$6,563,000 which was not used in that year as a substitute for income taxation. In 1919, the total tax levied on personal property was \$15,208,000, of which \$5,571,606 was used as offset to income tax, leaving \$9,637,000 for which income tax was not in that year a substitute.

Thus it will be seen that the assessment of personal property has steadily increased since the income tax law was adopted and that, after allowing for all personal property tax offsets, the amount actually collected in cash in 1920 exceeded by more than \$3,000,000, the total amount of personal property tax assessed before the adoption of income taxation.

The offset provision, therefore, has proved an utter failure so far as accomplishing its purpose is concerned, and experience having shown that it found its way into the law, so to speak, under false pretences, why longer retain it?

If it is desired to eliminate the personal property tax from our system of taxation, the obvious way to do so is to enact suitable legislation, repealing the personal property tax laws. In its biennial report of 1914, the commission discussed this subject quite fully. It summed up its discussion by saying,

The commission believes that far greater simplicity in administration and reduction of public expense as well as a more equitable distribution of the tax burden will result if all personal property be exempted from the general tax roll. Such a course would require a revision of the statutory classification of property.

But there are many other reasons calling for the repeal of the offset provision, to some of which attention is briefly called.

First, during the 1919 session of the legislature, an exhaustive

hearing was had before the Taxation Committee of the Assembly on the proposition to repeal the offset provision. Almost the entire business interests of the state were represented at the hearing in opposition to the repeal. The main argument advanced against the repeal was that it would greatly increase the tax of those persons who receive large incomes and would, in consequence, be disastrous to the commercial and industrial interests of the state. This was the fundamental objection urged at that hearing, and by a curious coincidence was exactly the same argument that was used against the enactment of any income tax law. It deserves no more attention than it did in 1911. The predicted disaster did not follow the enactment of the original law, and it is safe to say it will not follow the repeal of the personal property tax offset. True, it must be conceded, as claimed, that the repeal of the offset will in many cases increase the tax burden of those enjoying large incomes, but it will seem to many that this is the very reason why it should be repealed. Its repeal simply means taxing the opulent and fortunate possessor of a large income in accordance with the admittedly just principle of "ability to pay" and by that much relieving the less opulent and less fortunate man upon whose income or property any tax strains the "ability" principle to the limit.

Second, the offset is not in keeping with uniform, graduated, and progressive taxation in accordance with the constitutional amendment adopted by the people. It is true that in the first section the law declares boldly that, "There shall be assessed, levied, collected and paid a tax upon incomes received during the year ending December 31, 1911, and upon all incomes received annually thereafter," etc. But strangely, the offset section introduced in the last part of the law, apparently as an afterthought, provides that nearly one-half of the tax lawfully assessed and levied need not be collected and paid. The result is to place a tax burden on one income and exempt another of the same size, either in whole or in part. To illustrate, A, B, and C are each assessed an income tax of \$75. A owns a Cadillac upon which the tax is \$75; B owns a Hudson upon which the tax is \$50; C, being in more moderate circumstances, is not the owner of an automobile and has no personal property tax. A, the owner of the Cadillac pays no income tax at all; B, the owner of a Hudson, pays a tax of \$25; but C who is unable to afford an automobile pays a tax of \$75. Thus, a person with a large income must pay a tax on all of it or part of it or on none of it, just according to the amount of personal property he may have been fortunate enough to accumulate. In other words, the amount of income tax a person must pay is measured not by the amount of income received but the amount of personal property owned. Taxation under the personal property tax offset is the reverse of "ability taxation." The

more one has of this world's goods, the less his income tax. This is progression and graduation in the wrong direction and is certainly not what is meant by the constitutional amendment when it said, "Taxes may be graduated and progressive." Indeed, it is difficult to reconcile on any principle of justice the taxing of one person on personal property and another person on income and where the income received and the personal property is owned by the same person, taxing one and exempting the other. If both are proper subjects of taxation, both should be taxed regardless of ownership. If one or the other is not a proper subject of taxation, it should not be taxed at all.

Third, the offset discriminates against real estate owners. Real estate taxation cannot be used as an offset against income taxation. Is this just? We can find no reason why, when one person engaged in manufacturing, owning his own building and machinery, both being assessed as real estate, no offset is allowed, while another engaged in the same kind of business, occupying and renting a building, owning his own machinery assessed as personal property, pays no income tax. Both enjoy the same income, conduct the same kind of business, but the one who owns his own building is precluded from using the tax paid on it as an offset to his income tax while the other is permitted to use his personal property tax receipt to extinguish his income tax. In short, one person pays a tax on his income and the other, under practically the same circumstances, pays none.

Fourth, another serious inequality is caused by the difficulty in properly administering the offset. Those who have income taxes to pay are interested in having as much of their taxable property as possible assessed as personal property. It is well known that local assessors are pressed by taxpayers to assess machinery and other fixtures as personal property while the law denominates such property as real estate. Assessors with their proverbial tendency to follow the lines of least resistance in the performance of their official duties too often yield to the pressure. The result is that large amounts of property which should be assessed as real estate are assessed as personal property and used as offsets to income tax. One taxpayer gets the benefit of the good nature of the assessor while his neighbor receives no such favor. There is no protection against this abuse. Illustrative of this criticism, attention is called to the recent case of State of Wisconsin ex rel Gisholt Company vs. O. S. Norsman, reported in 167 Wis. 429, in which the lower court held that certain property assessed as real estate at \$301,173 should have been assessed as personal property. In reversing the lower court, the Supreme Court said:

The relators contend and the circuit court held that this machinery is personal property and should have been so assessed. This presents the main question for consideration. It is import-

ant because if the property assessed is personality, the tax thereon operates as an offset to the income tax paid by the relator.

The Supreme Court restored to the real estate assessment roll over \$300,000, resulting in largely decreasing the offset which the relators would otherwise have enjoyed, and which doubtless it improperly had enjoyed in previous years. This is only an example of many instances of similar nature that might be cited in which the public has been unlawfully deprived of large amounts of income tax by the placing of real estate on the personal property tax roll through the ignorance or indifference of assessors. One assessor makes a lawful assessment; another, an unlawful one; and one taxpayer pays a larger tax than he should, and another a smaller one. This discrimination might be avoided, of course, if each taxpayer would see to it that his assessment was properly made, but so prone is human nature to avoid taxes that no such ideal condition can be expected in the near future. Until this happy time arrives, revenue laws to be effective must be strict in their terms, even to harshness, and be strictly enforced by tax officers.

Fifth, the question of the repeal of the offset should be considered in connection with increasing public expenditures. How are such increases to be provided for,—in part by a larger tax on incomes, or wholly by a larger tax on property? In 1910, state, county, and local taxes levied on general property amounted to \$30,675,518. In 1919 the levy was \$77,128,834, an increase in ten years of \$46,453,316. As previously stated, had there been no personal property tax offset, this enormous increase in property taxation might have been decreased by over \$23,000,000. Property tax levies are increasing at the average rate of over \$4,600,000 a year and are quite likely to increase still further. If the offset provision shall be repealed, something over \$3,000,000 annually may be expected from income taxation over that now received from that source, which, assuming that public expenditures have reached the maximum, will reduce property taxation by the same amount. Assuming that the rate of increase in public expenditures will continue, the additional income tax would, at least, meet in part, such increase and help hold down property tax rates.

Sixth, in addition to the foregoing objections, the unnecessary expense which the offset incurs is one well worth considering. It has been shown that 43.77% of all income tax levied during the last eight years was paid by personal property tax receipts and yielded no income. All the time consumed and the expense incurred in assessing nearly one-half of all income tax represents sheer waste. The tax commission and the assessors of incomes must, of necessity, devote as much time to the assessment of taxes extinguished by the offset as those that are to be collected. They must all pass

through the same channel. Returns must be made by taxpayers, the income assessed, the tax computed and certified to the county clerks of the various counties of the state and by them, in turn, certified to the town, city, and village clerks, and by them to town, city, and village treasurers at which point they disappear. From the beginning to the end, the income tax assessed which is extinguished by the personal property tax offset represents useless expense, both of time and money.

In brief, the reasons urged by the commission for the repeal of the offset provision may be restated as follows:

First, it is entirely foreign to any true conception of income taxation and tends to defeat rather than to promote that form of taxation;

Second, it is wholly inconsistent with "ability taxation";

Third, it deprives the state and the municipalities therein of large revenue to which they are justly entitled;

Fourth, it favors those best able to pay and is discriminating between taxpayers;

Fifth, in administration it entails a waste of public funds.

Individual Incomes, Assessment of

Under the law only such income as is derived from sources within the state is subject to taxation. In all countries where the income tax law is in force, income of their own citizens whether earned at home or abroad is subject to taxation. Under the federal income tax law, income received by subjects of this country is taxed notwithstanding a part or all of it may have been derived from property or business located abroad. Other precedents may be found in the recent personal income tax laws of Massachusetts, New York, Oklahoma, and Connecticut, all of which provide for the taxation of all the net income of individual residents regardless of the source from which derived. We recommend the incorporation of this principle in the Wisconsin law so far as it applies to individuals.

Exemptions

We recommend a change in the section providing for family exemptions, extending the exemption to nonresidents having taxable income in this state, to conform to the recent decision of the Supreme Court of the United States wherein it was held that a provision in the income tax law of New York identical with that in Wisconsin, denying exemption to nonresidents, violated Section 2 of Article 4 of the United States Constitution and was null and void. *Travis vs. Yale and Towne Manufacturing Co.*, 252 U. S. 60.

While there is warrant for an increase in the family exemptions under present economic conditions, the commission refrains from making any specific recommendation on the subject. In passing, however, it may be said that a material increase in such exemption

would cause a material decrease in the number of taxable persons and a consequent decrease in taxable income. This loss, however, will in all probability be more than made up if the foregoing proposed changes are adopted, especially if such legislation shall be supplemented by a moderate increase in rates of taxation on individual incomes.

Bank Dividends

In the event that the personal property tax offset provision shall be abolished, we recommend that the provision of the law exempting bank dividends from taxation be repealed and such dividends be taxed as other dividends are taxed.

Publicity

Much has been said and written in advocacy of publicity of income tax returns. Some advocate making the returns public records open to the inspection of everybody under the same rules and regulations as other public records and documents are open to the public. This is strongly objected to on the ground that income tax returns should be treated as confidential communications and used only as a basis for taxation. This was undoubtedly the original conception of the authors of the law and the legislature which enacted it. The commission is of the opinion that a middle ground may now fairly be taken. It is believed that income tax returns contain valuable information which might well be made available for statistical purposes and as a guide to legislation along lines of taxation and for other legitimate purposes. During the last year, the Division of Markets and certain civic bodies have sought for information for the purpose of more effectively carrying on their respective activities but the commission has been obliged to withhold it because of the secrecy clause in the law. While the commission does not believe it wise to open up the returns to the general public, it is of the opinion that access to them may properly be given, at least, to other departments of state for proper purposes under appropriate rules and regulations.

Dividend Deductions, Limitation of

The income tax law provides that dividends paid out of earnings of a corporation shall be exempt from taxation when received by stockholders to the extent that such earnings have been taxed. In analogy with the federal surtax act, it is suggested that the dividend deduction allowed individuals be reduced to \$5,000. Should this recommendation be followed, it is predicted that the income assessed will be considerably greater and that those individuals whose taxable incomes are increased will, with the exemption of \$5,000 plus the family exemption, have sufficient income left untouched by tax upon which to live in comparative comfort. To illustrate what is meant by this recommendation, assume that a

man has an income of \$10,000, all in dividends from Wisconsin corporations. Under the law he would be allowed first, a family exemption of \$2,500—assuming that the exemption shall be increased to that amount. To this, there would be added a dividend deduction of \$5,000, making a total of \$7,500, leaving a taxable income of \$2,500, the tax on which at present rates would be \$30. This certainly would be no hardship.

Rates, Increase In

No increase in the rate on corporation incomes is recommended. The weight of the increase in taxation by reason of the repeal of the offset provision will fall heavily on corporations and will probably place on them all the additional tax burdens they ought to bear. There is a limit beyond which corporations, if they are to exist and remain in the state, ought not to be taxed.

There is no law requiring corporations to maintain a corporate existence in this state, or to compel persons doing business here to incorporate, and it may be taken as an accepted truth that when corporation taxes get so high as to make it profitable for corporations to emigrate or dissolve, they will not hesitate to do so. The State of New York seems to have recognized this principle in framing its corporation income tax law by exempting from taxation all personal property owned by corporations taxable thereunder.

The commission does, however, recommend that the rate of taxation on individual incomes be increased to correspond at least with the rate now in force on corporation incomes. We can see no reason why an income whether received by a corporation and an individual should not bear the same rate just as the same rate of taxation is applied to real and personal property whether owned by an individual or corporation.

In connection with the foregoing recommendation, attention is directed to the character of income tax legislation that has been enacted since the income tax law was originally adopted. In general, it may be said that such legislation either granted new deductions, enlarged old ones, or restricted the meaning of the term "income" so as to exclude what was before taxable.

In detail, these laws are:

1. Chapter 615, laws of 1913, (a) exempting bank dividends from taxation; (b) exempting from taxation the income of banks, trust companies, and building and loan associations.
2. Chapter 253, laws of 1915, which added to the list of deductions "all inheritances, devises, bequests, gifts", and practically all life insurance.
3. By Chapter 247, laws of 1917, the term "dividends" was defined to mean "any distribution made by a corporation out of earnings or profits accrued since January 1, 1911, and paid to its share-

holders whether in cash or in stock." Previous to the enactment of this amendment, dividends were taxable to shareholders receiving them whether earned before or after January 1, 1911. Since the passage of this act, corporations frequently have confined their distribution of profits in the way of dividends to surplus accrued prior to January 1, 1911, and thereby, have withdrawn from taxation a very large volume of income. And in all cases of liquidation, surplus accumulated prior to January 1, 1911, now goes to stockholders free from all tax liability.

4. Chapter 248, laws of 1917, fixed the basis of determining profits on the sale of capital assets acquired before January 1, 1911, as the fair market value thereof on January 1, 1911. Since the passage of this amendment, a general disposition on the part of taxpayers has been manifest in the case of sales of property acquired prior to January 1, 1911, to vigorously insist that the fair market value as of January 1, 1911, was equal, and in many cases greater, than the amount received on the sale.

5. Chapter 374, laws of 1917, exempted from taxation the estimated rental of the homestead occupied by the owner.

6. Chapter 231, laws of 1917, increased the deductions by adding cash bonuses paid employees and practically all interest paid by corporations, while previous to this amendment a corporation, could not deduct interest on an indebtedness in excess of its paid up capital stock.

7. Chapter 147, laws of 1919, made further inroads on the income tax by making contributions and gifts to religious, charitable, scientific, and educational associations deductions from income.

8. Chapter 435, laws of 1919, added to the list of deductions excess profits and war taxes paid to the United States government. The effect of this amendment is evident in the assessment of incomes for the year 1920, the assessment of that year being less than that of 1919 by \$658,246.

Thus it will be seen that the whole tendency of recent legislation has been to limit the scope of the income tax law and reduce its yield. We do not say this in the way of criticism for most of these amendments have been enacted at the suggestion or with the approval of the tax commission. The point we want to emphasize is this: That almost every amendment offered which would in any manner lighten the burdens of income taxpayers has been enacted, while amendments suggested that would tend to increase the revenue from income taxation have been rejected. Clearly, if this process of elimination of taxable incomes goes on long enough and no substitute is adopted, the Wisconsin income tax law will become a mere shadow.

We point out the danger at this time because the period of declining incomes has arrived. For four years incomes have been

abnormally large and the effect of the legislative program has not been materially felt but with the reversion to something like normal incomes we will get its full force, and the net revenue from income taxation will show a marked falling off because of the amendments referred to, and this at a time when public expenditures are rapidly increasing.

As a matter of information, attention is called to the following classes of corporations whose income is wholly exempt from taxation by express statute, Sec. 1087m—5, paragraphs 2 and 3. Whether or not the exclusion of some of these classes from the operation of the law should be continued longer is a question that is submitted for consideration.

State banks
National banks
Mutual savings banks
Trust companies
Mutual loan corporations
Building and loan associations
Religious, scientific, educational, benevolent, or other corporations or associations not organized for pecuniary profit
Railroad companies
Palace and sleeping car companies
Freight line and equipment companies
Express companies
Street railway companies including connected electric light, heat and power companies
Telegraph companies
Fire insurance companies
Life insurance companies
Accident, surety, etc. companies
Telephone companies
Title guaranty companies
Conservation and regulation companies.

These recommendations are made in pursuance of the mandate of the law which requires the commission "to investigate the tax systems of other states and countries and to formulate and recommend such legislation as may be deemed expedient to prevent the evasion of assessment and tax laws, and to secure just and equal taxation and improvement in the system of taxation in the state."

CHAPTER IV

THE INCOME TAX AS A SOURCE OF MUNICIPAL REVENUE

An Address Delivered by Thos. E. Lyons of the Wisconsin Tax Commission Before the League of Minnesota Municipalities At Bemidji June 17, 1920

INTRODUCTION

Income taxes are based upon the principle of contribution to the support of the government in proportion to ability to pay,—a principle nearly as old as the history of public finance. With the single exception of the poll or capitation tax, every system of taxation which has ever been widely used dimly recognized this principle. The tithes of Biblical times, the Roman or Italian *estimo*, the French *dixieme*, the English tenth and fifteenth, and the more modern taxes on production, consumption and general property, were all designed as rough measures of ability to pay. Indeed, the history of public finance represents little more than the successive steps in the evolution of this principle and the income tax marks its latest and most perfect development. The income tax, therefore, is neither new nor experimental in principle but an old and well established form of taxation, developed in recent times into a great branch of the science of public finance.

While the principle underlying this form of taxation was early recognized, it was not until 1842 that income taxation in its modern form was fully developed and established. The English act of that year introduced by Sir Robert Peel, to compensate for the loss of revenue resulting from the repeal of the corn laws, is the parent of all modern income taxes. Although this act was intended to meet a special emergency with an express promise of repeal as soon as the emergency should have passed, the English government has never been able to repeal it, and the income tax now constitutes the keystone of the arch of the British fiscal system. The permanent adoption of income taxes in England was followed by various attempts to introduce the tax in Germany, resulting in the Prussian act of 1891, which was soon followed in many other German states.

Within the last half century the taxation of income has been introduced in all the advanced countries of the world, and is now in successful operation in England, Germany, France, Belgium, Denmark,

Norway, Sweden, Holland, Italy, Switzerland, Hungary, India, Japan, Russia, Hawaii, Canada, New Zealand, Austria, and the United States, or in some of the states, provinces or political subdivisions of these countries. The income tax has the sanction of economists, legislatures, and courts throughout the world, and a long precedent of successful operation under widely varying conditions. In view of this record, the presumption is strongly in favor of this form of taxation, and the burden of proof rests heavily on the shoulders of its critics to make good their claims.

While so-called faculty taxes found favor and were employed in some of the American colonies during the colonial period, the general property tax was the common and general method of raising revenue, and became the prevailing system in all the American states. This form of taxation was well suited to agricultural communities and primitive conditions, while the forms of property were simple, and the problems of administration few. But as personal property increased in quantity and assumed more complex forms, the defects in the general property tax became apparent. Nevertheless, that form of taxation was so firmly established as to preclude the adoption of the income tax or other substitute for many years.

THE INCOME TAX IN THIS COUNTRY

A federal income tax was adopted in 1862 to meet the expenses of the Civil War, and was continued with frequent changes until 1871. During the existence of this law a total yield of about \$375,000,000 was derived. In 1894, Congress enacted a general income tax law which the United States Supreme Court later held unconstitutional in the case of *Pollock vs. Farmers Loan & Trust Company*, 157 U. S. 429; 158 U. S. 601. Soon after this decision was rendered steps were taken to amend the constitution in this respect, resulting in the adoption of the sixteenth amendment in 1913, permitting the taxation of incomes without apportionment according to population. In 1909, Congress provided for a tax of one per cent on the net income of corporations which was in effect an income tax as to them, and this act was sustained by the Supreme Court as an excise tax in the case of *Flint vs. Stone Tracy* 220 U. S. 107. The federal act of 1913, followed by the revisions of 1916, 1917 and 1918, marks the general, and I believe, permanent introduction of income taxation in this country.

Several of the southern states resorted to the income tax to meet the extraordinary expenses of the Civil War, and derived substantial revenue therefrom. But few, if any, of these laws applied to all forms of income; as a general rule, the tax was confined to special classes of income and profits derived from sources not otherwise taxed. The radical defect in all these laws was the lack of adequate machinery of administration. In each case the administration was committed to local assessors, and while under the stress of war conditions substantial revenue was produced, when peacetime returned, the administration became lax, and the yield of the tax negligible. The

states of Virginia, North Carolina, and Louisiana still retain remnants of these war time taxes, but derive little revenue therefrom. South Carolina repealed her war time tax in 1917. As a result of these conditions, the impression became general, that while an income tax may be suitable and desirable for national revenue, it had never been and could not be effectively administered in the separate states.

STATE INCOME TAXES

This was the situation when the Wisconsin income tax law was adopted in 1911,—widespread disbelief in the practicability of the income tax for state purposes and strong opposition to its adoption. The comparative success of the experiment here and the substantial revenue produced under the law contributed largely to a change of attitude in this respect, and in recent years, the income tax has been constantly growing in favor as a source of both state and federal revenue. The remarkable record of income taxation during the late war assures the continuance of the system as part of our national fiscal policy.

According to the latest available information, twelve American states now have income tax laws in one form or another, and seven of these have been adopted since the Wisconsin law was passed. These laws differ widely in scope and detail, and are not of equal importance. For example, the taxes imposed by the laws of West Virginia, Connecticut and Montana are in the nature of excise or business taxes on the net income of corporations at moderate rates. The laws of North Carolina and Virginia are survivals of the Civil War acts of these states, although that of Virginia has been modified and extended. The late Alabama income tax law has been declared unconstitutional, and the New Mexico act of 1917, was repealed by the legislature of 1919, but the governor vetoed the repealing act, and no attempt to apply the law has yet been made. The high Exemptions under the Oklahoma law materially reduce the yield of that act. The Mississippi, Missouri and North Dakota laws are so recent that no statistics of results are yet available, and we are therefore primarily confined to Wisconsin, Massachusetts and New York for examples of comprehensive state income tax laws, and their results in operation.

Understanding that Minnesota is considering the adoption of an income tax, and that the League of Municipalities is desirous of obtaining information in reference thereto, it may be profitable to devote the time at our disposal to a consideration of (1) the nature and distinctive characteristics of an income tax, (2) its effect upon the increase or decrease of the total tax burden or in the cost of government, (3) whether the adoption of an income tax in one state operates to the disadvantage of its people or handicaps business in comparison with neighboring and competing states having no such tax, (4) the productiveness of income taxes in general as sources of public revenue and particularly in urban districts.

NATURE OF TAX

The cardinal virtue of an income tax as compared with other kinds of taxes is that it is based upon the net income received by the taxpayer, after deducting all expenses incurred in producing it. It applies only to profits realized during the year which are available to the taxpayer for expenditure or reinvestment, and is therefore the best measure of his ability to pay. As no tax is imposed until a net income is realized and the burden is then graduated in proportion to the amount of such income, the income tax automatically adapts itself to changing conditions of business. If there is no income for any given year, there can be no tax; if a moderate income, there will be a moderate tax, and if a large income, a large tax. New enterprises are thus relieved of heavy burdens during their lean and struggling years, moderately successful concerns pay in proportion to their profits and only the highly successful are required to pay a heavy tax. The advantages of such a system to mercantile, manufacturing and other lines of business of irregular yield is self-evident. In addition to these considerations the income tax taps sources of revenue which cannot be reached by the property tax, such as salaries, commissions, professional fees, profits derived from the sale of capital assets, and many other forms of gain. As the tax is neither levied nor collected until after the profit has been made, it cannot be added to the price of property sold, nor readily shifted to the consumer. It has the further merit of being well suited to the unusual emergencies as demonstrated by the wide use made of it in all the belligerent countries during the world war.

FEDERAL WAR REVENUE ACTS

The taxation of income was comparatively new and untried in this country when the United States entered the war, but the revenue act of 1917 produced an aggregate yield of \$3,700,000,000 from this source during the first year of its operation, by far the greatest amount of revenue ever raised by any one country in a single year during the entire history of the world. The revised act of 1918 produced approximately \$6,000,000,000, or 50% more than the high water mark of the preceding year, and about 60% of the yield of each of these years was produced by the income and excess profits tax. Whatever else may be said of our American profiteers, it cannot be truthfully claimed that they were favored in the matter of taxation, or escaped without heavy contributions to the cost of the war. On the contrary they contributed more of their unholy spoils for public purposes than their brethren anywhere else in the world. In the face of this record and in view of the fact that war times prices still prevail and public expenditures are still heavy, there is every reason to believe that the

taxation of incomes will be continued as a permanent feature of our national fiscal system.

OBJECTIONS TO STATE INCOME TAXES

But it has been and will be said that while an income tax may be all right for national purposes, it is unsuited to and impracticable for individual states. Various objections are urged in support of this contention, many of them plausible, some of them substantial, but most of them superficial and few, if any, wholly sound. The first and most valid of these objections is the difficulty of separating the income produced in different states. Modern commerce pays little heed to state boundaries, and most commercial concerns of any magnitude conduct business in more than one state. The difficulty of allocating this income to the state of its origin is a real one, and may be flatly acknowledged. It is not insuperable, however, nor is it confined to income taxation alone. The same problem arises in the administration of inheritance tax laws and in the assessment of interstate railroads and other public utilities under the general property tax. It also arises in the regulation of public service companies where national and state jurisdictions conflict, and in administration of pure food laws and other exercises of the police power. Although difficult the problem has been met in these fields. Recent decisions of the United States Supreme Court on assessments made under state income tax laws go far to remove this objection, and indicate that the principles already established in dealing with interstate problems under the property tax, rate regulation and pure food laws will be applied to the taxation of incomes.

Another common objection is that the existence of an income tax in a given state operates as a handicap to business and an additional burden on its citizens in competition with rivals in states where no such tax exists. But this objection does not stand the test of analysis on either theoretical or practical grounds. The people of every community must raise whatever revenue is required to maintain their own government. Whether they use one or many methods of taxation for that purpose is wholly immaterial. The system of taxation employed can neither increase nor decrease the amount of revenue required in any given community. Nearly all communities have more than one form of taxation and to the extent that part of the necessary revenue is raised by one system, it is reduced on others. This principle is axiomatic on *a priori* grounds, and it is equally clear as a matter of actual practice, as a few illustrations will show.

EXPERIENCE ELSEWHERE

There are many examples of the existence of an income tax in one or more of several competing communities without similar tax

in the others. For instance, the Prussian income tax was adopted in 1891, and the example was followed from year to year by other German states, but the taxes adopted in the different states were of unequal weight and unlike in many respects, and no income tax was ever adopted in several of the states. The same is true of the cantons of Switzerland. The income tax was widely used among several of the Swiss cantons during the latter part of the nineteenth and early years of the twentieth centuries, but five of these cantons never adopted an income tax. These German states and Swiss cantons were in direct competition with each other, and so far as known no claim was ever made, much less maintained, that the absence of an income tax in some of these states and its existence in others operated to the disadvantage of the latter. On the contrary, each state and canton felt at liberty to adopt whatever method of taxation seemed best suited to its needs, and no reason is apparent why that course may not be followed in the United States.

TAX LEVIES IN WISCONSIN AND IN ADJOINING STATES

As further evidence to the same effect attention is called to the following tables containing a statement of the assessments and tax levies of Wisconsin and the four surrounding states for the years 1917, 1918 and 1919.

COMPARISON OF ASSESSMENTS IN WISCONSIN AND ADJOINING STATES FOR 1917, 1918 AND 1919

1917				
	Population	Area in Square Miles	Assessed Value	True Value
Illinois.....	6,214,310	56,665	2,577,990,810	7,733,972,430
Iowa.....	2,224,771	56,147	1,305,342,487	4,231,506,108
Michigan.....	3,113,972	57,980	4,304,818,117	4,304,818,117
Minnesota.....	2,298,761	84,682	1,951,252,019	4,770,760,542
Wisconsin.....	2,540,575	56,066	3,073,186,438	3,607,470,442
1918				
	Population	Area in Square Miles	Assessed Value	True Value
Illinois.....	6,297,049	56,665	2,626,084,386	7,878,258,158
Iowa.....	2,224,771	56,147	1,444,078,579	4,468,107,928
Michigan.....	3,153,383	57,980	4,497,794,878	4,497,794,878
Minnesota.....	2,331,608	84,682	2,110,177,181	5,125,300,906
Wisconsin.....	2,567,391	56,066	3,326,009,418	3,846,263,744
1919				
	Population	Area in Square Miles	Assessed Value	True Value
Illinois.....	6,485,098	56,965	4,110,174,907	8,220,349,814
Iowa.....	2,403,630	56,147	1,557,417,972	.....
Michigan.....	3,667,222	57,980	4,503,980,981	4,935,883,000
Minnesota.....	2,386,371	84,682	1,803,065,035	4,874,452,045
Wisconsin.....	2,631,839	56,066	3,545,232,808	4,068,268,534

The above table gives the population of each state as estimated by the census bureau for the years 1917 and 1918, and according to the 1920 census for the year 1919, the area in square miles, the aggregate assessment of taxable property therein for each year, and the true value of such property as reported by the several states or derived by dividing the aggregate assessed value by the ratio of assessed to true value prescribed by law. It will be observed that Illinois, Iowa, Michigan and Wisconsin have approximately the same area, and that Iowa, Michigan, Minnesota and Wisconsin do not differ widely in population. While Minnesota has the greatest area it had the smallest population in 1920, and of course the population of Illinois greatly exceeds that of either of the other states. All these states are, therefore, comparable in some respects, and Michigan, Minnesota and Wisconsin are closely comparable in all essential respects except area.

COMPARISON OF TAXES IN WISCONSIN AND ADJOINING STATES FOR
1917, 1918 AND 1919

1917				
	General Prop. Tax	Other Taxes	Total Taxes Levied	Per Capita Taxes
Illinois.....	148,609,890	5,885,038	154,494,928	24.86
Iowa.....	62,381,314	1,150,763	63,532,077	28.56
Michigan.....	73,612,698	5,071,829	78,684,027	25.27
Minnesota.....	67,329,550	10,264,226	77,593,776	33.75
Wisconsin.....	50,134,005	11,383,375	61,517,380	24.21
Average per capita tax.....				27.33

1918				
	General Prop. Tax	Other Taxes	Total Taxes Levied	Per Capita Taxes
Illinois.....	149,997,044	3,910,080	153,907,124	24.44
Iowa.....	66,216,151	1,150,763	67,366,914	30.28
Michigan.....	85,132,857	5,630,330	90,762,987	28.78
Minnesota.....	73,200,786	9,921,926	83,122,712	35.66
Wisconsin.....	56,271,297	15,452,941	71,724,238	27.93
Average per capita tax.....				29.42

1919				
	General Prop. Tax	Other Taxes	Total Taxes Levied	Per Capita Taxes
Illinois.....	188,786,182	6,693,957	195,480,139	30.15
Iowa.....	79,872,709	622,527	80,495,236	33.49
Michigan.....	110,776,104	11,548,675	122,324,779	33.36
Minnesota.....	89,737,263*	9,785,345	99,472,608	41.69
Wisconsin.....	70,176,526*	15,244,278	85,420,799	32.46
Average per capita tax.....				34.23

* Without bonus.

Column 1 of the above table shows the aggregate amount of general property tax levy in each of these states for the years 1917, 1918 and 1919, and column 2 shows the amount of revenue derived from all other forms of taxation for each of these years. Column 3 shows the aggregate amount of taxes of all kinds levied in each of the

states for the years mentioned, and column 4 shows the per capita tax levied in each of said states for each of the said years, together with average per capita tax of all five states for each year. It will be observed

(1) That the general property tax levy for the State of Wisconsin for each of the years mentioned was lower than that of any of the other states.

(2) That the amount of revenue derived from other forms of taxation for each of said years was greater in Wisconsin than in any of the other states, and

(3) That the aggregate amount of taxes of all kinds levied in Wisconsin for each of the years mentioned was the lowest in the entire group for the year 1917, and lower than any of the other states except Iowa for the years 1918 and 1919.

(4) That the per capita tax levy in Wisconsin was materially below the average for all five states for each of the years mentioned, lower than any of the states for 1917, and lower than any except Illinois for the years 1918 and 1919.

Why does not this favorable showing for Wisconsin effectually refute the claim that the existence of an income tax in this state operates to the disadvantage of its people as compared with the neighboring and competing states which have no such tax.

Again in 1909, the general property tax levy was in round numbers \$35,000,000 in Michigan, \$31,000,000 in Minnesota, and \$29,000,000 in Wisconsin. It will be observed that in 1919 the general property tax levy had increased to \$110,776,104 in Michigan, \$89,737,263 in Minnesota, and \$70,176,526 in Wisconsin. In other words, the general property tax levied in each of these states and its political subdivisions during this ten year period increased 140% in Wisconsin, as against 191% in Minnesota and 217% in Michigan. Wisconsin has had an income tax since 1911, but there was no such tax in either Michigan or Minnesota. Is it not reasonable to conclude that the more moderate rate of increase in the general property tax in Wisconsin is due to the yield of the income tax in that state, the amount of which would have to be levied on property, if not raised in that form? A comparison of the total amount of taxes raised from all sources in each of these states for the year 1919 confirms this contention. For example, the total amount of taxes levied in each of these states in 1919, was in round numbers \$122,325,000 in Michigan, \$99,472,000 in Minnesota, and \$85,420,000 in Wisconsin. But \$15,244,000 of the total tax levy in Wisconsin was derived from income, public service and inheritance taxes, thus reducing the property tax levy to \$70,000,000 for that year. Clearly, the effect of the income tax is reflected in this reduced property tax, and the total tax burden borne by the people of that state is no greater than that borne by the people of its neighboring states.

A more concrete illustration of this fact is shown by the experi-

ence of Wisconsin cities which receive 70% of the tax on the income produced within their borders. Thus, the total budget of expenses in the City of Milwaukee for the year 1919 was \$17,000,000, in round numbers, but a credit of \$1,500,000 was deducted from this amount as the estimated yield of the income tax, and only \$15,500,000 actually levied upon property and all other taxable sources. Plainly the income tax operated to reduce the burden that would otherwise fall upon property in that city and the same practice was followed in all the principal municipalities of the state.

TESTIMONY OF FEDERAL CENSUS BUREAU

Still further evidence to the same effect may be derived from the following statistics of all cities in the United States for the year ending July 1, 1918, as compiled by the Federal Census Bureau.

FINANCIAL STATISTICS OF ALL CITIES OF THE UNITED STATES HAVING A POPULATION OVER 500,000, SHOWING THE POPULATION, TOTAL REVENUE RECEIPTS, PER CAPITA COST FOR ALL GOVERNMENTAL PURPOSES, OUTLAY AND NON-OPERATING EXPENSES FOR THE YEAR 1918

Per Capita				
Name of City	Population	Total cost of Government	Outlays	Net Operating Expenses
New York.....	5,738,000	\$41.54	\$5.05	\$36.49
Chicago.....	2,547,000	38.45	13.13	25.32
Philadelphia.....	1,736,000	38.12	11.36	26.76
St. Louis.....	772,000	31.04	6.57	24.48
Boston.....	789,000	50.02	7.65	42.37
Cleveland.....	692,000	39.26	12.14	27.12
Detroit.....	630,000	47.19	18.13	29.06
Baltimore.....	595,000	31.43	5.41	26.08
Pittsburg.....	586,000	39.61	7.58	32.03
Los Angeles.....	550,000	42.21	8.88	33.33
Average for Group.....		40.16	8.59	31.57

FINANCIAL STATISTICS OF ALL CITIES OF THE UNITED STATES HAVING A POPULATION BETWEEN 300,000 AND 500,000 FOR 1918, SHOWING THE POPULATION AND TOTAL AND NET PER CAPITA COST OF GOVERNMENT.

Per Capita				
Name of City	Population	All Govern- mental Costs	Outlays	Net Operating Expenses
Buffalo,	479,392	\$40.67	\$6.12	\$34.55
San Francisco,	474,776	45.09	12.72	32.27
Milwaukee,	445,008	38.86	14.64	24.23
Newark, N. J.,	418,789	49.78	7.40	33.29
Cincinnati,	414,248	40.41	7.34	33.08
New Orleans,	377,010	25.90	5.52	20.38
Minneapolis,	373,448	35.89	10.26	25.63
Washington, D. C.,	371,933	39.75	9.62	30.13
Seattle,	366,435	47.50	14.82	32.68
Jersey City, N. J.,	312,039	31.83	5.13	26.70
Kansas City,	308,172	40.62	12.39	28.24
Portland,	307,321	32.56	8.15	24.40
Average for Group,	38,68	9.58	29.10	

In this classification all the principal cities of the United States are divided into groups, the first consisting of all cities having a population over 500,000, and the second of all cities having from 300,000 to 500,000 population. For the ten cities having a population of over 500,000 each, the total per capita cost of government was \$40.16, and the net operating cost of government, excluding outlays, or amounts expended for permanent improvements, was \$31.57. Detroit is the only city of the three states mentioned in this group, and the corresponding figure for that city was \$47.19 as the total per capita cost of government, and \$29.06 as the per capita net operating expense. It will be observed that the total per capita cost for Detroit exceeds the average, but the net operating expense is below the average.

There are 12 cities in the next group having a population of from 300,000 to 500,000, which includes Milwaukee and Minneapolis. The average per capita cost of government in all these cities was \$38.68, and the net operating expense, exclusive of payments for permanent improvements, \$29.10. The per capita cost of all government in the City of Milwaukee was \$38.86, or 18 cents above the average, but the net operating expense was only \$24.23, or 4.17 below the average. Minneapolis also shows up well with a per capita cost of all government of \$35.89, and a per capita of \$25.63 for net operating expenses. It appears, therefore, that the net operating cost of government in the City of Milwaukee was materially below the average of both groups and the third lowest in the entire list. While neither of the foregoing tests are absolutely conclusive, the fact that they all point in the same direction strongly indicates that there is no disadvantage in the adoption of an income tax by one state even though neighboring and competing states may fail to adopt or reject the system.

EFFECT ON BUSINESS COMPETITION

If in fact the cost of government in a state having an income tax is no greater than in states which have no such tax, it necessarily follows that the people as a whole will not suffer in competition or otherwise. But it may be said that the income tax falls mainly upon business concerns which must compete in the market with rivals in states having no income tax, and that in consequence these concerns will suffer in competition. The obvious answer to this argument is that no business concern pays an income tax until it shows a clear net profit. It follows as a necessary corollary that the competition has been successfully met and overcome before the tax attaches. The amount of the tax to which it is then subject will be graduated according to the amount of such profit.

It may well be that a prosperous concern in a state having an income tax would pay more taxes and therefore have less final profit than if it were located in a state where no such tax exists. But a fiscal system should be framed with reference to the equitable distribution of the cost of the government among all its citizens, rather than with a view to protecting a limited number of them in exorbitant profits. In view of the well known disparity in the productiveness of different classes of property, and the fact that a property tax fails to reach many profitable lines of business at all, the income tax is the most satisfactory and efficient system thus far devised of accomplishing that result.

PRODUCTIVENESS OF INCOME TAX

A final and crucial test of every tax system is its capacity to produce revenue with a maximum of justice and a minimum of hardship to its citizens, and judged by this test the income tax easily qualifies. Reference has already been made to the great yield of the federal war revenue acts of 1917 and 1918, receipts from which aggregated in round numbers \$3,700,000,000 under the former act, and approximately \$6,000,000,000 under the latter. Of these vast sums \$2,839,000,000 were derived from income and excess profits, taxes in 1918, about \$4,000,000,000 from the same source in 1919, or nearly \$7,000,000,000 yield in a two year period. The State of Minnesota contributed to the federal government \$58,000,000 in the form of income and excess profits taxes in 1918, and \$30,650,000 from the same source in 1919. In 1917, there were over 80,000 individual residents of Minnesota subject to the federal income tax, and the number has undoubtedly increased since that time. Clearly Minnesota offers a fertile field for taxation of incomes.

Turning to the experience of state income tax laws, we note that the Massachusetts income tax law took effect on the first of January, 1917, and that the first year's operation resulted in a tax of \$12,561,000, the second year produced \$14,907,000, and the third year, with slightly increased rates, \$15,501,000. The first assessment under the New York

income tax law on 1918 income produced a revenue of \$32,871,000. In both states the amounts stated were derived from personal incomes alone, and if corporations had been included these figures would probably have been doubled. The first assessment under the Wisconsin law in 1912 produced a yield of over \$3,500,000, and the assessment has increased from year to year until it reached \$12,018,056 in 1919. The total amount of income tax assessed for the eight years during which the Wisconsin law has been in effect is \$54,164,348. All these vast sums have been produced in the states named under moderate rates without hardship to taxpayers or prejudice to business. It is clear, therefore, that the income tax furnishes a fruitful source of public revenue for state as well as for the national government.

The most cursory examination of income tax returns, and the reports based thereon, conclusively shows that the great bulk of taxable income is derived from urban centers. For example, of the \$2,839,000,000 income and excess profits taxes assessed under the war revenue act of 1917, over one billion was derived from the States of New York and Pennsylvania alone, and more than half the entire amount was derived from New York, Pennsylvania, Massachusetts and Ohio, where the great urban centers exist. Of the \$12,018,056, aggregate income tax assessed in the State of Wisconsin during the year 1919, \$3,938,500, or approximately 33%, was derived from the City of Milwaukee. \$6,497,000, or about 54% of the aggregate was produced by the nine cities of the state having a population of more than 20,000, \$8,556,077, or more than two-thirds of the entire income tax assessed was derived from the 36 cities of the state containing over 5,000 population. Experience everywhere shows that outside of mining the great incomes are derived from manufacturing, mercantile and investment occupations, and as these lines of business are almost uniformly carried on in cities, they afford the most fruitful field for income taxation. It may be said, therefore, without reservation, that the income tax affords a peculiarly productive source of revenue for urban centers.

TAX PAID BY RICH AND WELL-TO-DO

In 1917, 3,472,800 individual returns were filed with the federal government, and the total net income reported amounted to over \$13,652,000,000. More than three million of these reports showed a taxable income of less than \$5,000, and the aggregate taxable income reported by these was \$6,642,000,000, or approximately one half of the total amount returned. But the amount of tax paid by these three million individuals was only \$27,380,836, or about one per cent of the total. On the other hand, the 456 returns which showed a net income of more than \$500,000 each paid an aggregate tax of \$168,774,186, or about twenty-five per cent of the total. In this number were 141 returns showing a net income of more than one million dollars each, and the total amount of tax paid by this limited group was \$109,425,000, or approximately four times the amount paid by the three million small taxpayers, whose net income was less than \$5,000 each.

The total number of income taxpayers great and small was less than three per cent of the population and one per cent of that number paid over 99% of the total tax. The operation of state income tax laws as far as results are available, furnishes further proof that the great bulk of all income tax is paid by the rich and well-to-do.

CONCLUSION

The foregoing discussion is intentionally confined to the broader aspects of the income tax, and therefore leaves untouched many important problems which will confront the framers of appropriate law for any given locality. The scope of the law,—whether in any given case the tax should apply to all income received by residents of the state from whatever source derived or shall be confined to income produced within the state whether received by residents or non-residents; the proper exemption and rates to apply, and whether the latter should be graduated or proportional; whether a distinction should be drawn between earned and unearned income and how to treat profits derived from the sale of capital assets; what, if any, allowance should be made for the exhaustion of mines and other wasting assets, and the distribution of the tax among the various taxing districts of the state, are questions for detailed and intensive study in view of the conditions prevailing in the state rather than for general discussion at a gathering of this kind.

The important matter here is that the problem be approached in a fair spirit and with open mind. Income taxes like all other burdens imposed under state laws are subject to the equal rights clause of the federal constitution, which frowns upon favoritism and discrimination. But they are subject to a higher law, the law of justice and equality among the citizens and taxpayers of the state. In this day of rapid change and seething unrest, there is special necessity for both courage and moderation, courage to change an old system when found inadequate or unjust and moderation to confine the remedy within its proper limits. There is no room for favoritism, resentment or class prejudice. To frame a law of this character and in this spirit is a task worthy of your wisest economists and statesmen. May their labors be guided by the conviction that in the field of taxation as elsewhere righteousness exalteth a state as well as a nation.

TABLE 7
TABLE SHOWING INCOME TAX LEVY, CORPORATION, INDIVIDUAL, OFFSETS, CASH COLLECTIONS, AND DELINQUENTS FOR THE YEARS
1912 TO 1920 INCLUSIVE

	Total Levy	Corporation	Individual	Offsets	Cash Collections	Delinquent
Income of 1911 assessed in 1912	\$3,482,888.26	\$2,921,458.42	\$561,424.83	\$1,608,711.02	\$1,631,413.38	\$241,758.85
" " 1912	4,085,147.56	2,795,184.88	1,299,962.68	1,897,974.05	1,895,816.54	251,826.97
" " 1913	4,145,676.48	2,724,468.75	1,421,200.70	1,987,904.52	2,002,212.53	155,559.43
" " 1914	3,827,370.04	2,451,070.94	1,376,260.80	1,825,641.62	1,826,411.69	105,286.73
" " 1915	5,928,442.96	3,731,045.84	1,586,797.12	2,211,606.89	2,088,766.66	123,069.41
" " 1916	9,482,600.13	7,337,068.53	2,125,153.53	3,307,453.67	3,307,453.67	137,465.27
" " 1917	11,784,151.34	9,062,288.96	2,721,867.38	4,707,187.96	6,951,482.70	125,480.68
" " 1918	12,018,056.77	8,915,138.04	3,102,918.73	5,571,906.41	6,243,376.47	208,073.89
" " 1919	11,359,810.64*	7,390,439.12	3,988,371.52	Not available	.....	.....
Income Surtaxes						
Soldiers' Cash Bonus—Levied in 1919	\$7,488,347.33	\$5,846,910.25	\$1,641,437.08	.....	\$7,280,963.74	\$127,383.59
Soldiers' Educational Bonus—Levied in 1919	1,498,496.63	1,169,428.09	329,007.54	.....	1,473,113.85	25,381.73
Total Bonus	\$8,986,842.96	\$7,016,338.94	\$1,970,504.62	.....	\$8,884,077.59	\$169,765.37
Soldiers' Cash Bonus—Levied in 1920	\$77,786.06	\$64,942.25	\$22,885.81	.....	.....	.....
Soldiers' Educational Bonus—Levied in 1920	1,265,648.52	989,510.32	394,133.20	.....	.....	.....
Total Bonus*	\$1,341,441.58	\$924,452.57	\$416,989.01	.....	.....	.....

*Subject to corrections.

TABLE 8

THE TOTAL 1918 INCOME TAX LEVY, CASH COLLECTIONS, OFFSETS, AND DELINQUENTS FOR THE YEAR ENDING JUNE 30, 1919.

	Total Tax	Offsets	Cash Collections	Delinquent
Adams	\$926.12	\$609.22	\$305.11	\$11.79
Ashland	100,192.96	57,569.75	41,900.29	662.91
Barron	24,788.68	17,004.48	6,452.55	1,331.65
Bayfield	152,418.67	39,912.48	109,845.49	2,600.75
Brown	233,892.78	90,678.77	142,182.17	1,061.84
Buffalo	6,347.33	5,281.39	1,064.39	1.55
Burnett	2,324.95	1,513.53	507.08	4.34
Calumet	37,734.99	14,411.89	23,256.77	36.33
Chippewa	76,755.79	34,588.72	39,398.73	2,778.34
Clark	28,624.41	17,198.89	11,226.19	189.33
Columbia	45,969.90	23,085.40	22,786.45	115.65
Crawford	12,876.42	8,186.22	4,606.20	84.00
Dane	322,104.74	131,328.68	183,419.10	7,356.96
Dodge	139,009.13	41,123.52	97,597.46	417.63
Door	5,005.88	3,041.21	1,363.76	390.91
Douglas	261,521.95	140,312.54	117,967.83	3,221.58
Dunn	28,376.02	15,488.80	11,727.24	1,164.98
Eau Claire	137,252.67	68,008.67	68,200.10	1,043.90
Florence	3,664.83	1,981.12	1,060.75	52.96
Fond du Lac	129,315.00	44,385.04	82,913.08	1,986.26
Forest	18,894.05	18,336.00	436.72	42.24
Grant	47,236.49	28,398.48	18,398.00	474.92
Green	62,914.20	24,836.14	37,860.75	217.31
Green Lake	30,903.08	10,772.32	20,108.11	22.65
Iowa	58,068.67	22,801.40	34,973.55	298.72
Iron	44,206.30	17,258.70	46,602.46	445.14
Jackson	8,309.33	6,554.41	1,626.23	128.69
Jefferson	104,634.06	42,449.75	62,051.85	152.46
Juneau	6,709.02	4,385.19	2,414.43	
Kenosha	725,184.56	219,909.59	500,372.85	4,842.12
Kewaunee	9,478.99	6,013.61	3,456.90	8.48
La Crosse	189,870.45	92,931.29	94,573.85	2,365.32
Lafayette	69,368.07	12,479.74	56,391.92	496.41
Langlade	19,862.60	15,798.80	3,764.77	299.03
Lincoln	65,025.51	32,475.36	32,516.19	33.36
Manitowoc	201,958.32	111,658.20	89,581.63	768.49
Marathon	270,370.09	69,717.03	199,819.77	1,033.22
Marinette	136,963.73	54,222.28	32,197.27	504.28
Marquette	2,620.42	1,978.65	632.77	9.00
Milwaukee	4,948,713.57	2,050,686.34	2,800,709.48	37,318.75
Monroe	17,104.49	11,703.73	4,786.81	614.95
Oconto	39,781.27	24,130.19	15,327.16	323.92
Oneida	80,873.05	34,425.98	45,651.27	796.40
Outagamie	322,694.57	90,991.56	231,208.78	499.53
Ozaukee	28,993.54	14,955.66	13,551.80	506.59
Pepin	3,701.91	2,087.04	1,014.27	
Pierce	14,109.34	9,870.81	4,140.84	97.69
Polk	15,262.38	12,823.37	2,859.22	79.77
Portage	48,804.13	13,401.14	31,867.07	3,535.92
Price	21,876.73	16,770.11	5,005.17	101.45
Racine	709,994.11	172,368.81	530,325.48	7,300.32
Richland	37,153.32	19,027.00	18,052.68	73.55
Rock	279,973.97	111,682.00	167,411.00	810.8
Rusk	25,947.42	11,001.84	14,903.19	42.39
St. Croix	26,843.18	17,963.46	8,473.90	415.82
Sauk	53,188.24	22,704.33	29,966.27	517.64
Sawyer	2,207.12	1,572.11	624.05	10.96
Shawano	27,236.73	12,614.37	14,382.86	239.30
Sheboygan	240,353.40	125,019.05	114,542.40	791.35
Taylor	14,473.81	13,150.89	1,313.42	
Trempealeau	10,512.44	8,752.22	1,742.40	17.82
Vernon	40,359.98	11,463.43	8,514.63	20,381.92
Villas	8,632.67	6,858.66	1,710.35	63.66
Walworth	100,692.50	34,745.07	64,748.51	1,198.92
Washburn	3,556.15	2,501.65	762.17	292.33
Washington	50,900.28	30,927.31	19,539.18	523.79
Waukesha	132,226.94	31,817.91	92,539.31	7,869.72
Waupaca	163,357.61	72,537.24	90,413.09	407.28
Wausau	6,942.79	5,023.21	1,778.79	140.79
Winnebago	288,971.06	116,074.85	169,142.43	3,153.78
Wood	175,580.93	46,800.35	128,212.26	508.32
Total	\$11,784,151.34	\$4,707,187.96	\$6,951,482.70	\$125,480.68

TABLE 9

THE TOTAL 1919 INCOME TAX LEVY, CASH COLLECTIONS, OFFSETS, AND DELINQUENTS FOR YEAR ENDING JUNE 30, 1920.
(EXCLUSIVE OF SURTAXES)

	Total Tax	Offsets	Cash Collections	Delinquent
Adams	\$1,580.67	\$966.79	\$603.45	\$10.43
Ashland	61,581.72	45,610.10	15,094.33	877.24
Barron	26,701.17	20,015.18	5,028.64	1,057.35
Bayfield	127,745.50	37,087.25	87,135.43	3,572.91
Brown	221,988.81	104,267.12	114,546.26	3,175.43
Buffalo	9,314.16	8,233.98	1,074.51	5.67
Burnett	2,940.47	1,564.44	767.93	8.10
Calumet	21,012.28	14,499.02	6,494.95	18.81
Chippewa	62,601.76	32,567.03	26,579.38	3,455.95
Clark	26,682.34	22,497.94	3,685.03	498.77
Columbia	51,794.51	26,721.42	24,999.64	73.45
Crawford	14,130.64	10,825.63	3,267.70	46.31
Dane	340,468.09	171,866.50	163,832.98	4,768.61
Dodge	169,656.67	51,605.69	117,085.05	965.93
Door	6,790.18	3,797.20	2,058.17	334.81
Douglas	234,510.28	151,713.57	68,506.49	14,290.22
Dunn	32,295.52	18,641.29	13,298.83	300.40
Eau Claire	130,385.37	62,366.91	55,209.68	12,808.78
Florence	11,044.15	6,108.61	4,791.91	88.63
Fond du Lac	132,444.34	57,443.60	73,408.07	1,592.67
Forest	22,104.70	21,574.33	442.96	87.41
Grant	68,100.54	42,842.65	13,298.61	1,959.88
Green	46,521.81	33,842.69	11,487.94	1,691.18
Green Lake	18,672.67	8,597.24	9,906.78	174.65
Iowa	62,404.23	38,720.28	22,812.67	871.28
Iron	17,698.29	7,865.74	8,441.97	1,585.58
Jackson	9,810.59	8,089.96	1,705.93	64.70
Jefferson	83,298.39	50,145.99	32,895.83	251.57
Juneau	9,308.20	5,916.75	3,192.08	199.37
Kenosha	915,992.73	286,278.66	623,155.94	6,558.13
Kewaunee	8,479.31	6,043.24	2,434.42	1.65
La Crosse	192,568.20	84,535.16	107,021.63	1,006.41
Lafayette	50,155.62	17,381.34	29,876.31	2,947.97
Langlade	19,949.11	17,486.12	2,418.00	49.99
Lincoln	53,398.80	34,451.90	18,843.05	98.25
Manitowoc	316,875.10	172,401.14	141,064.28	3,409.68
Marathon	182,185.16	72,349.79	109,045.58	739.84
Marinette	94,817.92	55,274.70	38,081.01	1,462.21
Marquette	3,406.21	2,513.30	891.91	.....
Milwaukee	5,381,722.04	2,967,387.31	2,970,800.16	43,564.57
Monroe	25,825.80	20,117.30	5,259.57	448.93
Oconto	25,230.95	20,797.41	3,850.88	582.66
Oneida	51,698.74	36,640.03	15,118.47	140.24
Outagamie	239,083.36	119,487.29	119,304.67	291.40
Ozaukee	38,629.70	20,636.30	17,559.64	433.76
Pepin	4,282.10	3,370.56	911.54	.....
Pierce	18,423.07	14,589.83	3,657.03	176.21
Polk	15,614.82	11,443.56	3,867.34	303.92
Portage	46,473.06	14,967.65	30,932.59	572.82
Price	16,450.80	14,018.67	2,298.12	147.51
Racine	578,661.14	266,735.92	305,468.12	6,457.10
Richland	27,065.06	19,540.56	7,371.76	152.75
Rock	336,571.08	139,110.76	127,812.06	69,648.26
Rusk	21,187.57	16,614.47	4,298.45	274.65
St. Croix	30,649.50	18,221.97	9,292.36	3,135.17
Sauk	62,308.03	25,873.54	35,884.77	544.72
Sawyer	5,957.70	5,439.30	484.24	34.16
Shawano	14,981.65	11,601.83	3,347.96	31.87
Sheboygan	293,447.72	163,537.45	119,550.93	359.34
Taylor	14,360.36	11,317.59	3,086.47	7.29
Trempealeau	12,879.58	10,818.11	2,059.28	2.19
Vernon	26,393.14	21,879.29	4,488.42	75.43
Vilas	10,768.88	8,292.07	2,439.23	37.58
Walworth	69,600.85	41,076.82	28,326.30	197.73
Washington	4,860.26	2,769.79	1,956.80	133.67
Waukesha	46,024.13	31,440.16	14,136.46	447.51
Waupaca	106,002.15	30,371.97	74,198.38	1,431.80
Waupaca	203,688.10	65,923.04	137,178.90	571.16
Waushara	4,281.76	3,708.44	530.30	42.96
Winnebago	351,803.78	158,318.72	102,894.46	1,090.60
Wood	91,908.16	61,463.46	29,982.39	572.31
Total	\$12,018,056.77	\$6,571,606.41	\$6,243,376.47	\$208,073.89

TABLE 10

THE TOTAL 1919 INCOME SURTAX LEVY, CASH COLLECTIONS, AND DELINQUENTS

	Total Tax	Cash Collections	Delinquent
Adams	\$80.75	\$80.75	.....
Ashland	20,746.87	20,606.18	\$51.69
Barron	9,402.51	8,824.11	578.40
Bayfield	86,860.94	86,113.32	747.62
Brown	164,518.86	161,404.16	3,064.69
Buffalo	1,933.92	1,933.92	.....
Burnett	1,118.21	1,118.21	.....
Calumet	10,046.22	10,046.22	.....
Chippewa	30,617.29	26,918.47	3,098.82
Clark	8,861.16	8,761.40	109.76
Columbia	39,690.72	39,686.30	5.42
Crawford	5,420.37	5,426.37	.....
Dane	242,851.89	237,797.74	5,068.65
Dodge	114,061.72	113,579.60	482.12
Door	2,521.91	2,482.45	39.46
Douglas	120,526.53	119,460.57	1,074.96
Dunn	16,968.40	16,727.12	241.28
Eau Claire	72,879.61	71,907.63	971.98
Florence	8,649.24	8,637.43	11.81
Fond du Lac	82,302.67	81,947.92	354.75
Forest	6,424.69	6,424.69	.....
Grant	20,107.69	19,762.27	345.42
Green	14,902.08	14,865.00	37.08
Green Lake	12,091.48	11,916.90	174.58
Iowa	23,519.31	23,496.31	21.00
Iron	2,581.37	2,581.37	.....
Jackson	2,096.38	2,096.38	.....
Jefferson	44,247.73	43,377.23	870.50
Juneau	1,817.51	1,079.86	737.66
Kenosha	867,052.71	865,405.91	1,646.80
Kewaunee	3,625.02	3,625.02	.....
La Crosse	123,774.47	123,535.21	239.26
Lafayette	15,479.72	15,065.68	414.04
Langlade	8,112.06	8,112.06	.....
Lincoln	37,128.50	37,128.50	.....
Manitowoc	207,868.57	207,465.17	303.40
Marathon	131,613.29	131,541.27	72.02
Marinette	32,516.28	32,007.43	508.85
Marquette	1,136.32	1,136.32	.....
Milwaukee	4,364,579.39	4,325,010.23	29,569.16
Monroe	10,069.93	9,167.77	902.16
Oconto	9,345.49	8,882.38	463.10
Oneida	31,296.95	31,296.95	.....
Outagamie	157,155.66	157,110.46	45.20
Ozaukee	26,549.40	26,202.52	346.88
Pepin	2,108.94	2,108.94	.....
Pierce	5,559.56	5,536.11	23.45
Polk	3,210.00	3,205.06	4.95
Portage	31,967.37	31,601.43	366.94
Price	6,331.81	6,254.59	77.22
Racine	887,290.91	884,200.76	3,090.16
Richland	13,399.01	13,399.01	.....
Rock	246,794.06	154,814.23	91,979.83
Rusk	5,717.63	5,618.80	98.83
St. Croix	13,814.45	11,585.74	2,228.71
Sauk	34,034.26	34,029.36	4.90
Sawyer	1,321.85	1,290.07	22.78
Shawano	6,961.88	6,961.88	.....
Sheboygan	225,691.13	225,614.50	76.63
Taylor	10,547.06	10,547.06	.....
Trempealeau	5,246.49	5,245.49	.....
Vernon	17,022.05	16,994.02	28.03
Vilas	6,646.88	6,646.88	.....
Walworth	67,560.78	67,539.41	21.37
Washburn	472.43	472.43	.....
Washington	23,185.17	23,144.68	40.49
Waukesha	65,980.77	65,325.90	654.87
Waupaca	201,807.22	201,515.69	291.63
Waushara	1,210.34	1,210.34	.....
Winnebago	263,793.12	263,772.35	20.77
Wood	64,042.32	63,503.71	538.61
Total	\$8,986,842.96	\$8,834,000.37	\$152,842.59

TABLE 11

COST OF INCOME TAX FOR FISCAL YEARS 1915-16 AND 1919-20

	1915-16	1919-20
Main Office:		
Salaries	\$6,721.84	\$13,078.27
Traveling expense	31.62	1,424.80
Stationery and office supplies	112.35	11.15
Postage		
Express, freight and drayage		
Printing	1,121.57	1,806.26
Sundry supplies and expenses	15.00	39.60
Total main office.....	\$8,002.38	\$15,860.08
 Salaries of assessors	\$51,926.30	\$62,907.01
Salaries of employees	21,570.40	46,858.89
Traveling expense	14,122.91	15,550.71
Stationery and office expenses	807.24	1,645.62
Postage	3,761.74	9,083.69
Telephone and telegraph	24.95	
Express, freight and drayage	215.40	160.04
Printing	212.29	4,042.83
Sundry supplies	837.70	1,648.79
Total assessors of incomes.....	\$93,478.93	\$141,847.02
Boards of review.....	2,514.55	2,587.30
Cost of field.....	96,998.48	144,434.32
Total cost to state.....	\$103,996.86	\$160,294.40

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TABLE 12

DETAILED COST OF INCOME TAX ASSESSORS—SALARIES AND EXPENSES 1915-1916

Dist. No.	Name of Assessor	Counties Included in District	Salaries of assessors	Salaries of employees	Salaries of boards of review	Traveling expenses	Office expenses	Total for each office
1	J. E. Dalton.....	Kenosha	\$1,200.00	\$156.00	\$21.00	\$294.15	\$194.95	\$1,736.10
2	Horace F. Edmonds.....	Racine	1,228.10	531.06	180.75	52.96	151.25	2,154.02
3	W. F. Dockery.....	Walworth	1,200.00	288.46	21.00	361.17	104.60	1,975.34
4	F. A. Doyler.....	Rock	1,300.00	665.88	98.00	486.66	227.86	2,897.35
5	I. M. Stauffacher.....	Green-Lafayette	1,300.00	488.00	70.00	507.29	197.13	2,647.41
6	R. M. Orehard*	Grant-Iowa	1,400.00	577.46	49.00	627.19	228.24	2,881.89
7	H. V. Cowles.....	Dane	1,650.00	1,200.00	21.00	231.43	248.02	3,350.46
8	F. S. Trucks.....	Jefferson	1,200.00	151.00	14.00	185.52	66.43	1,616.46
9	John Ross.....	Waukesha	1,200.00	50.00	21.00	117.15	34.67	1,422.72
10	John H. Leenhouts.....	Milwaukee	3,288.74	10,863.74	180.00	85.90	1,521.25	15,879.09
11	L. D. Guth.....	Ozaukee-Washington	1,200.00	346.50	160.80	322.42	114.59	2,174.31
12	A. H. Busewitz.....	Dodge	1,200.00	165.50	42.00	240.31	88.88	1,736.69
13	Mark Tomlinson.....	Columbia	1,100.00	.....	21.00	101.64	51.42	1,273.96
14	C. H. Stone.....	Sauk	1,100.00	240.00	63.00	264.08	46.81	1,713.89
15	T. J. Bergen.....	Outagamie-Richland	1,300.00	218.05	49.00	280.01	154.47	2,001.58
16	J. E. Kelzer.....	La Crosse	1,200.00	123.75	21.00	184.85	82.48	1,562.08
17	Wm. J. McDonald.....	Adams-Juneau	800.00	.....	42.00	186.53	37.18	1,065.71
18	B. J. Morse.....	Green Lake-Marquette-Waukesha	1,200.00	450.00	70.00	326.48	33.65	1,630.13
19	D. M. Shea.....	Winnebago	1,300.00	.....	99.00	268.24	105.54	2,342.78
20	A. B. Adamson.....	Pond du Lac.....	1,200.00	505.00	21.00	284.23	107.57	2,117.80
21	Ira B. Wensink.....	Sheboygan	1,200.00	.....	49.00	187.44	100.66	1,537.10
22	Jos. Connell.....	Calumet-Manitowoc	1,300.00	45.00	88.00	186.23	76.39	1,665.62
23	H. A. Dvorak.....	Door-Kewaunee	1,200.00	.....	42.00	419.27	43.96	1,705.32
24	J. J. Collignon.....	Brown-Oconto	1,200.00	606.00	84.00	224.88	151.89	2,366.77
25	A. C. Rule.....	Outagamie-Waupaca	1,200.00	523.15	77.00	870.60	167.66	2,887.80
26	A. P. Ben.....	Portage-Wood	1,100.00	8.75	42.00	238.26	96.36	1,484.37
27	Martin Tollack.....	Clark-Jackson	1,000.00	.....	70.00	449.87	43.37	1,563.94
28	Geo. Schmidt.....	Buffalo-Pepin-Trempealeau	1,200.00	.....	94.50	236.64	40.61	1,571.75
29	J. H. Grimm.....	Pierce-St. Croix	1,300.00	325.50	42.00	416.51	134.76	2,212.00
30	A. E. Emerson.....	Baron-Chippewa	1,300.00	475.28	49.00	215.87	102.70	2,232.65
31	A. F. Rapraeger.....	Marathon	1,200.00	57.00	35.00	610.84	60.36	1,968.30
32	E. O. Dent.....	Langlade-Shawano	1,300.00	120.00	42.00	460.27	69.64	1,750.91
33	Edward Elmer.....	Florence-Forest-Marquette	1,300.00	147.00	84.00	501.42	114.66	2,119.48
34	Ira S. Parker.....	Lincoln-Oneida-Vilas	1,300.00	.....	68.00	906.27	73.64	2,395.81
35	Joel L. Davis.....	Price-Taylor	1,100.00	110.00	35.00	420.64	101.02	1,706.56
36	A. J. Laidlaw.....	Rusk-Sawyer	1,000.00	101.28	42.00	312.77	77.76	1,533.81
37	C. W. Staples.....	Burnett-Polk	1,200.00	.....	42.00	589.31	51.73	1,833.04
38	Geo. A. Bubar.....	Douglas-Washburn	1,400.00	720.00	84.00	332.09	86.08	2,680.23
39	Wm. Landraint.....	Ashland-Baraboo	1,400.00	300.00	63.00	366.08	112.31	2,321.34
40	Wm. A. Teall.....	Dunn-Eau Claire	1,200.00	573.32	80.50	96.12	228.97	2,178.91
	Monroe-Vernon		1,200.00	302.16	42.00	602.38	56.12	2,292.60
	Total		\$51,920.30	\$21,570.40	\$2,514.56	\$14,122.91	\$6,569.32	\$95,993.48

*Present officer appointed during fiscal year 1915-1916.

DETAILED COST OF INCOME-TAX ASSESSORS—SALARIES AND EXPENSES 1919-1920

THE INCOME TAX AS A MUNICIPAL REVENUE.

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Dist. No.	Name of Assessor	Counties Included in District	Salaries of assessors	Salaries of employees	Salaries of boards of review	Traveling expenses	Office expenses	Total for each office
1	Joseph E. Dalton.....	Kenosha	\$1,400.00	\$827.45	\$66.00	70.72	\$255.86	\$2,639.41
2	H. F. Edmunds.....	Beeline	1,000.00	1,627.74	90.25	72.18	449.30	1,469.30
3	F. W. Dockey*.....	Walworth	1,400.00	1,360.00	21.00	226.88	214.50	922.62
4	F. A. Taylor.....	Rock	1,700.00	1,150.25	106.00	145.90	34.40	3,341.55
5	I. M. Stauffacher.....	Green-Lafayette	1,600.00	873.25	105.00	577.98	319.91	3,476.14
6	R. A. Tredinnick*.....	Grant-Iowa	1,482.57	1,282.75	42.00	751.68	586.79	4,145.70
7	Harry Jerome.....	Dane	2,200.00	2,341.06	21.00	461.99	755.59	5,799.64
8	F. S. Trucks.....	Waupaca	1,400.00	268.00	21.00	218.99	178.26	2,066.24
9	John Ross.....	Milwaukee	1,400.00	182.00	42.00	104.82	113.15	1,791.97
10	J. H. Leenouts.....	3,600.00	23,368.18	420.00	152.75	6,391.06	33,931.99	
11	Louis D. Gath.....	Orangee-Washington	1,400.00	637.75	105.00	663.98	233.49	3,030.17
12	A. H. Bussewitz.....	Dodge	1,500.00	356.10	64.40	171.42	224.41	2,316.33
13	Cleve Tompkins.....	Columbia-Marquette	1,620.08	402.08	42.00	139.00	192.47	2,395.83
14	Charles H. Stone.....	Sauk	1,300.00	388.25	42.00	221.94	158.04	2,106.33
15	Frank Gander*.....	Clayton-Richland	1,630.04	483.01	63.00	434.08	837.94	2,896.02
16	James E. Keeler.....	La Crosse	1,400.00	361.25	21.00	170.04	166.74	2,139.03
17	Robt. B. Wood.....	Adams-Juneau	1,200.00	.....	47.65	522.10	146.27	1,916.02
18	Dan M. Shea.....	Waushara-Winnebago	1,741.00	866.00	114.00	462.06	330.34	3,550.40
19	E. P. Worthing.....	Fond du Lac-Green Lake	1,600.00	695.25	63.00	348.82	463.75	3,170.82
20	Ira B. Wensink.....	Sheboygan	1,400.00	235.00	21.00	315.50	160.22	1,916.72
21	Joseph Connell.....	Oshkosh-Manitowoc	1,600.00	490.00	42.00	166.88	290.23	2,509.11
22	H. A. Dvorak.....	Door-Kewaunee	1,400.00	.....	42.00	345.40	116.70	1,903.10
23	J. J. Coggon.....	Brown-Oconto	1,600.00	846.60	64.00	230.66	273.70	3,034.98
24	John A. Lonsdorf*.....	Outagamie-Waukesha	1,632.00	820.00	94.00	451.50	294.49	3,282.99
25	Andrew P. Ben.....	Portage-Wood	1,300.00	235.00	42.00	376.74	194.47	2,948.21
26	F. A. Parsons.....	Clark-Jackson	1,300.00	507.68	35.00	446.28	461.20	2,749.11
27	George Schmidt.....	Buffalo-Pepin-Trempealeau	1,400.00	20.00	56.00	209.57	102.86	1,787.92
28	Jay H. Grimm.....	Pierce-St. Croix	1,500.00	834.00	35.00	451.87	269.53	3,090.40
29	A. E. Emerson.....	Barron-Chippewa	1,600.00	880.00	49.00	210.37	502.82	3,062.19
30	Chas. R. McNamara*.....	Marathon	1,616.16	875.00	42.00	340.67	228.08	3,501.86
31	Elmer O. Dent.....	Langlade-Shawano	1,400.00	5.04	28.00	327.07	162.14	1,822.25
32	W. F. Haase.....	Florence-Forest-Marinette	1,500.00	240.00	98.00	188.57	186.64	2,212.21
33	Alex McRae*.....	Lincoln-Oneida-Vilas	1,529.16	324.00	56.00	602.91	209.07	2,721.64
34	W. H. Lippels*.....	Frost-Taylor	1,338.00	505.00	35.00	434.92	148.19	2,451.11
35	A. J. Laidlaw.....	Rusk-Sawyer	1,200.00	611.60	28.00	419.37	176.67	2,434.64
36	C. W. Staples.....	Burnett-Polk	1,400.00	198.65	35.00	474.39	148.40	2,251.44
37	Geo. A. Bubar.....	Douglas-Washburn	1,300.00	1,121.00	81.50	115.44	400.45	3,515.39
38	Pearce Tompkins.....	Ashland-Bayfield-Iron	2,100.00	701.14	98.00	1,084.08	373.92	4,307.14
39	E. A. Cleasby.....	Dunn-Bau Chaire	1,500.00	998.75	59.00	424.41	430.38	3,411.04
40	P. H. Knutson.....	Monroe-Vernon	1,342.00	407.50	42.00	486.25	306.52	2,568.27
		Total		\$62,907.01	\$46,868.88	\$2,587.30	\$14,475.80	\$17,605.38
								\$144,434.32

* Present officer appointed during fiscal year 1919-1920.

TABLE 14
INCOME TAX ASSESSED TO CORPORATIONS AND TO FIRMS AND INDIVIDUALS, 1917, 1918, 1919, AND 1920.

	Total Corporations, Firms and Individuals				Corporations				Firms and Individuals			
	1917	1918	1919	1920	1917	1918	1919	1920	1917	1918	1919	1920
Adams	\$448,671	\$926,12	\$1,150,24	\$2,151,24	\$144,16	\$248,23	\$170,06	\$333,17	\$504,45	\$677,80	\$1,401,61	\$1,818,07
Ashland	81,959,119	100,192,05	61,531,72	67,562,78	58,709,09	71,450,49	39,148,62	44,090,40	26,250,10	28,783,46	22,433,10	23,472,38
Barron	16,441,33	24,788,68	26,701,17	51,459,38	9,748,56	14,771,54	11,871,84	20,697,06	6,692,67	10,017,14	14,829,33	30,762,32
Barfield	221,835,61	152,418,87	127,755,59	43,234,69	184,382,64	137,059,62	115,531,71	31,516,93	38,155,05	12,213,88	11,718,26	73,512,61
Brown	164,500,55	233,802,78	221,982,81	187,820,36	135,665,91	189,563,42	173,301,69	113,516,69	29,134,64	44,329,36	5,322,45	10,055,03
Buttfield	2,895,94	6,347,33	9,314,16	11,805,73	1,226,98	1,750,75	1,044,68	1,044,44	1,145,82	8,065,18	1,145,82	9,711,16
Burnett	2,707,42	2,324,95	2,310,47	4,292,89	2,044,54	1,034,44	1,034,44	1,034,44	2,662,88	1,280,51	5,780,63	7,687,35
Cahill	20,167,19	37,734,90	21,012,28	36,006,19	17,433,88	13,824,93	26,380,04	13,824,93	2,733,31	5,780,63	9,626,19	35,039,23
Chippewa	41,584,15	76,755,79	62,601,76	117,166,22	23,350,57	40,912,57	82,620,57	13,234,10	18,275,92	21,691,19	25,296,06	35,039,23
Clark	8,714,40	28,624,41	26,682,34	55,687,61	19,338,87	14,670,87	23,629,57	3,028,79	9,286,04	12,011,47	17,325,52	37,885,85
Columbia	24,029,51	55,959,56	51,794,51	57,101,16	21,954,95	28,663,98	31,111,67	19,215,81	12,672,85	20,682,84	9,360,90	13,064,31
Crawford	6,135,11	12,876,42	14,189,64	17,512,21	3,155,28	5,700,40	4,848,74	4,747,90	5,270,82	7,176,02	142,440,60	1,69,387,45
Dane	392,510,35	322,104,74	341,763,81	260,424,81	202,618,47	198,027,49	145,386,36	92,394,54	119,141,27	142,440,60	6,285,57	6,701,71
Dodge	135,779,38	159,069,13	169,636,77	149,773,47	106,169,19	91,120,04	114,408,10	73,071,76	20,590,19	47,349,69	2,519,72	6,084,34
Door	4,460,20	5,695,88	2,796,61	17,755,00	1,949,45	3,487,88	11,670,66	2,809,27	2,809,27	3,302,30	2,809,27	77,366,28
Douglas	129,952,84	261,521,95	234,510,28	230,490,31	100,647,10	151,500,10	158,124,08	22,304,97	37,268,06	82,930,18	12,011,47	31,223,97
Dunn	15,710,92	38,376,92	32,295,52	46,964,12	7,867,37	8,846,98	7,794,10	12,740,15	10,342,65	19,529,04	21,501,42	56,632,44
Eau Claire	101,665,94	187,252,67	161,890,45	70,843,69	92,069,27	89,581,93	105,981,93	30,822,82	45,163,40	40,533,44	51,111,94	38,659,88
Fond du Lac	3,676,15	3,964,88	11,044,35	3,113,51	3,072,16	3,453,72	10,471,19	2,884,49	60,043,03	51,111,94	5,172,40	14,857,23
Forest	106,031,92	159,315,00	132,444,34	198,711,16	86,497,13	74,582,40	118,102,06	36,181,77	42,817,87	12,104,82	26,430,17	1,385,57
Grant	9,730,10	18,834,05	22,104,70	32,386,39	8,825,70	20,719,13	30,462,08	904,40	1,191,95	1,191,95	27,810,73	44,433,92
Green	98,708,55	47,256,40	58,100,54	82,007,20	12,487,30	17,660,10	10,268,55	15,296,21	16,311,35	32,587,10	47,806,90	66,880,90
Green	39,812,60	46,521,81	68,586,59	19,276,58	32,862,99	10,854,49	21,266,17	30,942,67	36,177,28	47,806,90	36,177,28	13,926,48
Green: Lake	20,274,63	30,908,08	18,672,67	34,114,39	16,066,75	23,957,02	6,848,19	20,587,91	6,945,26	11,824,48	32,881,83	38,659,88
Iowa	82,852,79	58,068,67	52,404,23	49,508,13	73,452,04	36,215,87	29,522,40	2,813,24	16,100,75	22,583,00	4,394,90	9,245,88
Iron	4,021,18	64,206,30	17,833,29	38,733,26	49,605,34	59,811,81	8,647,41	23,926,08	2,406,81	7,288,87	7,818,72	14,857,23
Jackson	65,392,29	104,654,06	9,810,59	13,746,14	1,020,46	1,030,46	1,030,46	1,641,32	3,555,55	12,104,82	27,810,73	44,433,92
Jefferson	3,601,77	6,799,62	83,208,39	151,582,13	50,769,90	78,233,89	55,482,66	107,118,27	14,622,30	3,069,92	4,860,90	7,827,16
Juneau	480,881,04	75,184,56	915,992,73	62,914,20	68,586,59	19,276,58	10,854,49	10,854,49	64,310,63	64,310,63	1,683,29	2,973,34
Keweenaw	7,880,91	8,479,31	10,116,67	6,047,60	7,878,63	6,788,02	7,143,33	1,833,31	1,660,36	1,660,36	17,573,53	14,795,71
Lake Crosse	158,166,12	189,870,45	152,538,20	251,317,89	181,788,32	140,722,18	119,522,18	44,190,89	58,107,96	22,895,13	22,895,13	12,330,26
Lafayette	122,344,75	69,368,07	50,155,62	29,445,35	104,139,97	40,472,94	21,273,98	18,304,73	114,795,71	7,496,03	10,915,34	15,132,63
Lamade	10,645,83	19,949,11	38,755,85	6,179,72	13,947,26	12,433,08	26,375,59	5,915,34	5,915,34	14,729,36	14,729,36	15,132,63
Lincoln	43,667,20	65,025,51	65,025,51	65,025,51	33,931,85	50,236,21	39,602,43	51,889,32	51,889,32	13,701,37	13,701,37	15,132,63

THE INCOME TAX AS A MUNICIPAL REVENUE.

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CHAPTER V

THE TAXATION OF BANKS

HARRY JEROME

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For many years there has been evident in banking circles a desire to modify the present system of taxing banks, not only in Wisconsin, but in most of the other states of the Union. The belief that the taxation of banks is unsatisfactory has been frequently voiced in addresses and articles within the last few years. Usually the protest is directed against the great diversity in the various state taxing laws, or, more particularly, against the lack of uniformity in the application of the statutes in the various assessment districts of a state. "In bank taxation," says Milton W. Harrison, secretary of the Savings Bank Section, American Bankers Association, "the complaints of bankers have not been so much with reference to the law of the state as to the method of assessment or the discretion or indiscretion of local assessors."¹ A similar protest has been expressed by a representative of the Wisconsin Bankers Association, in the statement that there are "about as many methods of assessing banks as there are assessors in the State."

With this criticism in mind, and with the general thought that taxation laws work best when most thoroughly understood by all concerned, the following paragraphs are devoted chiefly to a description of the present method of assessing banks in Wisconsin, both for the information of the taxpaying public and as an aid to the local assessors and supervisors of assessment in the processes of assessment and equalization.

Inasmuch as the following analysis of the existing law and practice indicates some ground for the complaint that there are features of our system of taxing banks in need of improvement, a few suggestions are ventured as to how this improvement might be accomplished within the limits of practicable amendment to the existing law and by means of administrative machinery now in existence.

¹ National Tax Association, Proceedings, 1919, p. 35.

THE LAW OF BANK TAXATION

The character of bank taxation in the United States has been largely determined by the provisions of Section 5219 of the federal statutes, which prescribes the way in which national banks may be taxed by the states. Their real estate may be taxed as other real estate is taxed, but no other taxes may be levied by the states on national banks, except that their shares may be taxed as personal property to the individual shareholders, on the same basis that other moneyed capital is taxed. As state banks are close competitors of national banks, the dictates of expediency and justice have brought it to pass that the taxation of state banks usually accords with the limitations imposed upon the taxation of national banks.

Within these limitations, however, there is still room for considerable variation in the methods of bank taxation established by the states, not to mention the still greater diversity which appears in actual practice. A brief survey of a few typical methods will suffice to suggest the extent of the diversity possible even under existing limitations, and possibly afford some clue to the lines which remedial legislation might follow.

The simplest of all the methods is the placing of a fixed rate on the book value of all banks in the state. Thus, in New York banks are taxed one per cent on their capital, surplus, and undivided profits. Or, as provided in the Connecticut law, the rate may be a fixed percentage of the market, instead of the book, value of the stock. Again, the value of the bank stock may be determined, either at market value or at book value, and then a certain percentage of this value assessed for taxation purposes. This is the classified property tax scheme, as found in Minnesota, where banks are taxed on forty per cent of their book value. In the majority of the states, however, the law requires the assessment of bank stock at full market value, or at book value, at the rate applied to other property. The assessment is usually made by local assessors, but may be made by a central authority, as the state tax commissioner or commission. Further variation may be introduced into any of these methods by providing for certain deductions. The most common provision of this type is for the deduction from the total value of the stock of the assessment on the real estate used as a banking house.

The Wisconsin system is local assessment and taxation at the local rate, on the market value of the bank shares less the assessment on the banking house and site if owned by the bank. The Wisconsin statutes provide that personal property shall be assessed at its "true cash value," and bank stock, which is assessed as personal property, falls under this rule. True cash value is taken to mean the ordinary market value; that is, the amount which an investor would ordinarily be willing to pay for the stock at private sale. Neither the artificially high value which a buyer anxious to get control of a bank might pay

for a fraction of the stock, nor the low price of a forced sale represents "true cash value."

There is a frequent misunderstanding to the effect that banks in Wisconsin are assessable at their book value. It may be true that book value is often taken as a measure of market value, but the law clearly means that bank stock shall be assessed at its market value to the stockholders, which is not necessarily the same as the value of the net assets of the bank or the investment in the bank as measured by book value. Occasionally where a bank is in bad repute or other unusual conditions exist, the market value may be less than the book value, though ordinarily book value may be considered the minimum. Often the market value will be larger than the investment or book value, including an element of excess over capital, surplus and undivided profits, partaking of the nature of a good will value.

The rule in Wisconsin is, that from the market value of the bank stock the assessment on the banking house, if it is owned by the bank, is to be deducted in determining the amount to be assessed to the stockholders as personal property. The assessment on the banking house includes the assessment on the building occupied by the bank and also the assessment on the site thereof. Though the bank may occupy only a part of a building, it is ordinarily permissible to deduct the assessment on the entire building. In some instances in assessing banks, this provision of the law has been interpreted to mean that where a bank occupied, for example, only half of the ground floor of a building, only half of the total assessment on the banking building should be deducted, but the Tax Commission is inclined to hold that "when the stock is properly valued the assessment of the entire building in which the bank carries on its business may be deducted therefrom, even though part of such building is used for other than banking purposes."² Such complete deduction, however, is upon the condition that the building be essentially a single indivisible structure, not merely two buildings with a nominal structural connection. Assessments on real estate owned by the bank other than the banking house and site may not be deducted.

HOW TO ASSESS BANKS IN COMPLIANCE WITH THE LAW

To assess banks in compliance with the law, one should first determine the full market value of the banking house and site. This is not necessarily the value at which the property is carried on the books of the bank, as it is a common practice for banks to "write down" the value of their banking houses. This is looked upon as a good banking practice, but may be a little misleading to the assessor.

The assessor should next determine the *market* value of the shares of the bank, and, if the bank owns its place of business, deduct the assessment on the banking house and site from the total market value

² Wisconsin Tax Commission, pamphlet, "Assessment and Collection of Taxes," 1920, p. 78.

of the bank stock. The remainder should be divided by the number of shares, and the assessment per share thus obtained multiplied by the number of shares held by each stockholder and entered on the assessment roll against the names of the respective stockholders, on the special pages in the roll reserved for bank stock. Assuming a bank with a capital of \$10,000 divided into 100 shares of \$100 each, the process may be illustrated thus:

- | | |
|--|--------------|
| 1. Assume that the market value of the stock is determined
by the assessor from all available evidence to be..... | \$15,000 |
| 2. Deduct the assessment for the current year on the banking
house and site, if owned by the bank, for example..... | <u>2,000</u> |
| 3. Record as the net portion of the value of the stock sub-
ject to taxation as bank stock..... | \$13,000 |
| 4. Compute the taxable value per share (\$13,000 divided by
number of shares or 100)..... | \$130 |

The chief task in this process is the determination of the market value. The easy-going assessor will frequently merely assess a bank at its book value without further inquiry into its market value, or, if he is inclined to underassess, at the amount of the capital only. The careful assessor who tries to obey the law will take other factors into consideration. Though book value is the first factor to consider in determining market value since it will ordinarily not be less than book value nor markedly greater, yet it is also true that the stock of two banks with the same book value may have a different market value. The principle that the investment in a corporation is not the necessary equivalent of the market value of the stock of a corporation has been unequivocably stated by the courts⁸ and is, for banks, frequently substantiated by the sale of shares at prices other than book value.

The assessor should give some weight to dividends paid by the bank, or, better yet, to the total earnings during a period of years; to the ratio of deposits to investment; to market quotations or unquoted sales; to the extent to which there are concealed assets not shown in the book value; and to any other facts that might influence the prospective purchaser of the stock. Market quotations are not available except for banks in the larger cities.⁴ The values indicated by the occasional sales which occur in the smaller banks should be taken into consideration but only after being closely scrutinized. The price paid for one or two shares is not always a good single criterion of the value of the stock as a whole, particularly where it is bought for the purpose of getting control of the bank, or for other reasons aside from those actuating the ordinary investor. The fact of such sales will appear from the changes in the lists of stockholders and in the number of shares owned by each from year to year. Sometimes

⁸ See the *Union Trust Co. v. Michael Coleman*, 126 N. Y., 433; also the *Home Savings Bank v. Des Moines*, 205 U. S., 503.

⁴ The writer has some doubts as to whether the quoted market values of the large city banks are always accurate indications of the current market value of the bank stock.

the sale prices will be shown in the income reports and will aid the assessor of incomes in making equalization recommendations but such information can be used only within the limits imposed by the secrecy provision of the income tax law, and in any event should be checked by further inquiry.

Those charged with the determination of the value of bank stock will frequently find that persons familiar with local investment conditions will be glad to give them information concerning the market value of bank stocks if assured that the information will be held confidential.

HOW TO ESTIMATE THE EARNINGS OF A BANK

The ordinary published statements do not directly show the earnings, but where the earnings of a bank cannot be readily ascertained by direct inquiry from the bank officials, they can be estimated by adding together the following amounts:—

- (1) The dividends paid during the period under consideration.
- (2) The increase in the book value during this period.
- (3) The extent to which building or fixtures have been written down in excess of actual depreciation.

Some consideration should also be given to the amount of salaries paid stockholding officials of the bank. If these are unusually large, they virtually represent in part earnings on the stock. There are, also, other ways of concealing assets in the form of side accounts belonging to stockholders. The dividends paid can be ascertained by inquiry of the officers of the bank or its stockholders; or by the assessors of incomes from the income reports of the stockholders by comparing the dividends reported with the shares owned by them as shown by the lists of stockholders furnished each year to the assessor and recorded in the assessment and tax rolls. The increase in book value can be ascertained by comparing the total of capital, surplus and undivided profits at the end of the period under consideration with that at the beginning. The writing down of the value of the building will appear in the same way.

There is a tendency for banks to establish a regular dividend rate which is adhered to even when profits would permit a larger dividend, the excess being passed to surplus. Six, eight, or ten per cent dividends are common. Such a standardized dividend rate has probably more influence on market value than its mathematical relation to the total of actual earnings would justify. Of two banks which earn twelve per cent regularly, the stock of the one which pays eight per cent would probably sell more readily than that of the bank which pays only six per cent.

With sufficient preliminary investigation, it would perhaps be possible to develop a satisfactory mathematical rule which could be applied to the determination of the value of bank stock in such a way

as to give approximately the correct weight to the various factors such as book value, dividends, total earnings, sales, and the volume of the business as indicated by deposits; but with the limited information now at hand it would seem wiser to set forth the facts to be taken into consideration and leave it to the judgment and knowledge of those charged with the duty of assessing banks to give the proper weight to the various influences which go to determine the value of bank stock.*

HOW BANKS ARE ACTUALLY ASSESSED IN WISCONSIN

It is a familiar fact that actual practice may vary far from the rules set down in the statute books. Thus it is frequently asserted, particularly by the banks, that because of the fact that the banking business is subject to close examination and publicity, and that consequently the investment of the bank is readily ascertainable, banks as a rule are overassessed as compared with other kinds of property subject to the general property tax. It is also suggested that the reluctance of bankers to antagonize public opinion by protesting against high assessments makes them easy prey to disproportionate assessments.

To test the accuracy of these suggestions an examination has been made of the 1919 assessment of a large number of Wisconsin banks, all chosen, to make easier the identification of assessments on individual banks, from districts having but one bank. Comparisons were made between the gross assessment (assessment on building plus assessment on stock) of 305 banks and the book values as shown by statement of May 12, 1919. A marked tendency to assess at less than book value appears. Sixty-three banks were assessed at less than capital stock; 28 at the amount of capital stock; 93 at something more than capital but less than capital plus surplus, while only thirty banks were assessed at more than book value, of which twelve were located in two counties.

It is true these 305 banks are all located in districts where there is but one bank and that the assessments on banks are probably some-

* As an illustration of the type of studies which, if conducted on a sufficiently comprehensive scale, would be a material aid in estimating the value of bank stocks, it may be noted that for 306 banks in Wisconsin, located in districts where there is but one bank, the arithmetic mean ratio of deposits to book value was, according to the May 12th, 1919, statements, 9.4, and the median ratio 9.1. The average deviation from the median ratio was 3.18.

These facts suggest that the typical relation between deposits and book value for a bank of the type included in this study is about nine or ten to one, and that a ratio of deposits to book value of more than about thirteen to one is to be looked upon as indicating an unusually active business as compared with the size of the bank measured by investment, and that consequently the earning capacity of the bank is probably relatively large. On the other hand a ratio of deposits to book value of less than about six to one would seem to indicate sub-normal conditions. These, of course, are tentative conclusions, merely set forth as illustrative of standards which might be established by more thorough examination of the facts concerning banks. Perhaps a comparison of book value and loans and discounts would be more significant.

what higher in the larger districts. The book value of all banks in the state on May 12th, 1919, was \$76,726,749. Bank buildings were assessed that year at \$12,063,642, and bank stock net at \$58,991,592, making a total assessment on the banks of \$71,055,234, or 92.6 per cent of book value. In only eleven of the seventy-one counties does the aggregate of the assessments against bank stock and bank buildings equal the aggregate book value of the banks. Clearly, unless we make the highly improbable assumption that bank stock is on the average worth less than the investment which it represents, we must reach the conclusion that bank stock is, as a rule, assessed in Wisconsin below its true value.

The complaint of the banks, however, is not so much that they are assessed more than the law stipulates, but that the methods of determining bank assessments are irregular and uncertain and that other property is underassessed to a greater extent than bank stock. It is not an easy matter to determine the exact merit in this criticism. After deducting assessment on buildings, the 1919 local assessment on bank stock was \$58,991,592, or 82.9 per cent of the estimated value of bank stock used in the state equalization, while the local assessment on all property was 86.3 per cent of the state equalization value, which would indicate that if the standards used in the state equalization were substantially correct bank stock as a whole was underassessed somewhat more than other personal property. But too much significance should not be attached to this comparison, as it may be that the standards adopted were too high for banks or too low for other personal property. In any event, the use of the state-wide aggregate obscures the wide range of variation between bank stock and other property which appears in the assessments of particular districts. From the point of view of equitable distribution of the tax burden, the essential question is, how are banks assessed as compared with other property in the same district. The following table will illustrate the problem. From the list of 305 banks examined, one bank with a capital of \$10,000 was picked at random from each of ten counties. The table shows the book value per share, the combined assessment per share on stock and banking house, the ratio of the assessment to the book value, and the ratio of the assessment of real estate in the same district to the so-called true value based on a five-year sales average.

TABLE NO. 1

Bank No.	Book value per share	1919 Assessment per share	Ratio of assessment to book value	Ratio of real estate assessment to true value
1.....	162	100	61.7	77.0
2.....	235	130	55.3	75.1
3.....	223	115	51.6	91.9
4.....	120	94	78.3	77.1
5.....	198	117	59.1	78.0
6.....	146	100	68.5	70.0
7.....	179	145	81.0	122.1
8.....	140	105	75.0	81.6
9.....	164	159	96.9	87.7
10.....	134	46	34.3	72.2

It will be noted that each of these banks is assessed at less than its book value, in a proportion ranging from 34.3 per cent to 96.9 per cent, but that real estate is also assessed below the "true value" in each district but one. It is needless to say that the meager evidence afforded by these ten banks does not justify conclusions that banks as a whole are more or less underassessed than other property, but it does illustrate the fact that relative rather than absolute assessments are most significant. Though the stock of bank number 6 is assessed at only 68.5 per cent of book value, this assessment is apparently on about a parity with the assessment of real estate, and the same relation holds true in a number of instances as shown in the table. In the case of bank number 3, on the other hand, the stock of the bank seems to be markedly underassessed while the assessment on real estate in the same district exceeds 90 per cent of the true value based on sales.

A somewhat broader basis for judging the relative assessments of banks and other property is found in the following comparisons: the local net assessments of bank stock in Wisconsin aggregated, in 1919, 91.2 per cent of the book value of the banks less assessments on the banking buildings, whereas the local assessments on all personal property aggregated only 88.6 per cent of its true value using as the standard of true value the estimates made by the assessors of incomes. On this basis it would appear that the banks were relatively overassessed. On the other hand, if we use the same standards for true value, but compare the assessments by counties instead of for the state as a whole, we find that in 37 counties, of a total of 71 in the state, banks were underassessed more than all personal property combined. As compared with real estate the banks appear to have been relatively overassessed. For the entire state the local assessment of real estate aggregated only 87.3 per cent of its true value based on the

five-year sales average, and in all but 21 counties of the 71 the banks were assessed nearer the book value than real estate was to the five-year average. In using the five-year sales average for real estate and book value for the banks, the full market value of both kinds of property is probably underestimated by something like ten per cent, but this standard offers the most readily available basis of comparison. The variances between the districts become more apparent upon examination of the following table comparing the assessment of bank stock and the assessment of real estate for the ten districts where the differences between the assessment of banks and the assessment of real estate are greatest. In this table the ratio of bank assessment means the percentage ratio of the assessment of bank stock, after deduction of the assessment on the building, to the book value of the bank less the building assessments. The ratio for the real estate represents the percentage relation between the local assessment and the five-year sales average.

TABLE 2

A comparison of the ratios of 1919 assessments of banks and real estate to true value based on book value and the five year sales average, in 10 selected counties.

Per cent of true value

County	Banks (1)	Real Estate (2)	Difference (1) less (2)
La Crosse.....	124.8	89.7	+ 35.1
Outagamie.....	117.8	84.2	+ 33.6
Dunn.....	89.0	62.3	+ 26.7
Eau Claire.....	92.5	67.2	+ 25.3
Juneau.....	100.3	77.9	+ 22.4
Forest.....	78.9	57.6	+ 21.3
Marinette.....	92.4	74.1	+ 18.3
Wood.....	83.1	95.1	- 12.0
Washburn.....	62.3	77.5	- 15.2
Ozaukee.....	68.1	83.9	- 15.8
Adams.....	56.5	72.8	- 16.3
Lafayette.....	65.6	100.3	- 34.7

What conclusions can be drawn from the facts presented above? In the first place, there is clearly a wide variance in the assessment of stock of banks representing substantially the same investment and having presumably somewhat similar market value. For example, bank No. 1 and bank No. 9 in table 1 have about the same book value per share, but one is assessed at 100 and the other at 159. In the second place, the frequency with which banks are assessed at capital or capital plus the assessment on the buildings, indicates, either a failure on the part of the local assessors to understand that surplus

and undivided profits affect the market value of bank stocks, or a deliberate intention to assess below market value. Lastly, while the fact of underassessment is partially neutralized, and to some extent justified, by the underassessment of other property, the degree of underassessment of bank stock and other property is seldom the same. In some districts, the banks are bearing more than their share of the burden; in other districts, less than their share.

But to point out defects in our tax laws or administration is a fruitless undertaking unless it tends to the removal of those defects. How can we improve the method of taxing banks in Wisconsin? Must we wait for a sweeping change in the whole system of property assessment, or can a plan be devised which will accomplish the purpose without involving changes for which conditions are not yet ripe?

PROGRAM FOR IMPROVEMENT

Some improvement in the assessment of bank stock may possibly come without any change in the existing law, but there seems small hope that substantial improvement can be attained without such a change. Granting this, what change should be made? For the present it is impracticable to attempt to bring banks under the state income tax law. National and state banks are active competitors and must for that reason be treated alike, and until the federal banking law is changed the state income tax cannot be applied to national banks.

Nor is it feasible to attempt to tax bank stock in Wisconsin under a classified property tax. Whether classification is constitutional or not the Wisconsin tradition is against classification. There is no evident body of public opinion favorable to the classification idea. An income tax, which to some extent accomplishes the same objects as classification, is thoroughly established, and the practice of either exempting property entirely or endeavoring to assess it on the same basis as all other property is so well established that the burden of proof is thrown upon any proposal to adopt the somewhat hazardous principle of classification.

It would be possible to substitute a county assessor for the present local assessors and such a change has much to recommend it, but it is not the best device for securing satisfactory assessment of banks. The assessment of bank stock lends itself to even greater centralization of administration than is involved in the county assessor scheme, and it is not desirable to postpone an improvement in the assessment of bank stock until such time as public opinion can be educated to the advantage of the relatively sweeping changes involved in the substitution of a county assessor for the local assessors. The conditions are exceptionally favorable to assessment of bank stock by some central agency, such as the state tax commission. Where accurate assessment rests largely on intimate knowledge of local conditions, there may be some justification for the retention of the local assessor, but where it rests on the interpretation of corporation statements, such

as bank statements, the only satisfactory method is centralized assessment. There are not so many banks as to make it impossible to give adequate attention to each. The valuation of railways is now made by a centralized authority in Wisconsin and in many other states, and the valuation of bank stocks would be a less complicated task on the whole than the valuation of a railroad. Complete reports could be required showing practically all facts essential to accurate assessment, and a member of the staff of the commission could make himself much more familiar with the technique of bank statements than it is possible for the local or county assessor to do. We should not, of course, overlook the value of intimate knowledge of local conditions. But there is no essential reason why advantage could not be taken of such knowledge by obtaining information from local assessors without relying on them for final determination of the value of the bank stock. With the aid of supplementary information from the local assessors and assessors of incomes, it would be possible to ascertain the true values of the bank stock more closely than it can be calculated by any other agency.

However, the very thoroughness of the available information, making readily possible the assessment of bank stock at full cash value by the tax commission, might serve to intensify existing inequalities between the taxation of bank stock and other property. If banks are submitted to state assessment, and the assessment of other property remains at less than the full cash value, equity requires that means be devised to adjust the assessment of banks to the degree of local underassessment of other property. This may be done, either by taxing all banks at a flat rate adjusted to allow for the extent to which other property is underassessed in the state as a whole, or by adjustment to the assessment practice in each local district, and taxation at the local rate on other property.

For example, all banks might be taxed at the average rate on all property in the state, obtained by dividing the sum total of taxes by the true value of all taxable property. This method is applied in Wisconsin to railroads and, in view of the state-wide nature of the railroad business, appears to be the logical method of determining the rate. The average state rate is not, however, well adapted to banks, for the reason that the great majority of banks in Wisconsin are essentially local institutions and should be taxed at rates varying with local conditions rather than at an average state rate. The local nature of banks is recognized in the provision that bank stock shall be taxed where the bank is located, and there is a sound basis in fact for looking upon banks as local institutions. Their stockholders are largely local business or professional men or local property owners; they serve the local community and compete with other banks in the same immediate district. Hence in questioning whether the tax burden of a given bank is equitably proportioned, it is more to the point to compare its taxes with those of other businesses or other property, and particularly with the taxes of other banking institutions, in

the same assessment district, than to compare its taxes with those of banks in some other community. The burden caused by public expenditure varies considerably in the various communities, and a method which will assess and tax a bank equitably as compared with other taxpayers in the same assessment district is more to be desired than a system which will assess all banks on a fixed basis which disregards the local conditions. This is one weakness of the frequently commended New York system of imposing a flat rate of one per cent on the book value of all banks. Banks should be taxed at a local rate, varying with local tax burdens, rather than at a fixed rate or at the average state rate.

The argument that the assessment of banks should vary with local assessment of other property does not necessarily carry with it the conclusion that the income from the ownership of bank stock should be taxed at the same rate as income from other corporation stock. Even if a personal property tax on the value of bank stock represents a higher proportion of the income from the stock than is taken by the income tax from the owners of other corporation stock, the bank tax is not necessarily to be condemned as proportionally excessive. It must be remembered that there is no state income tax applying to the earnings of banks, and that a bank stands in a somewhat different relation to the public than an ordinary corporation. Both creditors and stockholders are hedged about with safeguards provided by the state, and such income as is earned partakes of a somewhat greater degree of permanency and less of the risk element than income from ordinary corporation stock. The double liability of stockholders, however, offsets this advantage to some extent.

But whether or not the market value of bank stock is considered the correct base upon which to levy bank taxes, the argument still holds that if the banks are to be assessed by a central authority, the assessment should be adjusted to the fact of local underassessment, wherever it exists, and then the local rate applied to the adjusted value. This method is now applied under the provisions of Chapter 645, Laws of 1917, to interdistrict public utilities, such as a gas plant serving patrons in a city and the adjoining rural territory. The tax commission determines the true value for the entire utility, and apportions this to the several districts in which it operates, and then in each district makes an assessment which bears the same ratio to the true value that the assessment of real estate in the district bears to its true value. If the true value of the utility assigned to a given city is \$100,000, and the real property in that city is assessed at ninety per cent of its true value, then the utility is assessed at \$90,000, at the local rate of taxation.

This method could readily be applied to banks, as under the regulation to which banks are subjected reports can be obtained from them which would give a quite accurate index of the condition and earnings of the bank. The present method is satisfactory to no one. The local assessor finds it difficult to assess bank stock satisfactorily, partly

because the banker is often a powerful local influence, but more often because the assessor does not understand how to interpret bank statements; the supervisor of assessments often finds himself in the dilemma of recommending to the local assessor a value which he knows violates the letter of the law or an assessment at full value which will be disproportionate in view of the probability that the assessor will underassess other property. The bankers themselves condemn the present system as arbitrary and unfair in its operation. The only parties who stand to lose by a change are those banks which are now escaping with an underassessment and other taxpayers in those districts which are now taxing the banks relatively too high. Of course, the change proposed, if the work is to be done in the thorough way necessary to accomplish the desired improvement in the taxation of banks, would throw additional burden on the staff of the tax commission, particularly in the first year when an initial investigation of the status of individual banks and of the factors influencing the value of bank stock was being made. However, under the present system the statement of each bank is digested in the process of determining values for the purposes of the state and county equalizations, hence, in the long run, it does not seem probable that the total amount of effort involved in the assessment of banks would be appreciably increased, and the process of county equalization would be simplified, as the true values established by the Tax Commission could appropriately be used for the county equalization, just as the true values found by the Commission for inter-district public utilities are now the usual basis for determining the true value of these properties in the county equalizations.

It would be somewhat of an exaggeration to say that there is an imperative need for change in the method of taxing banks, but most progress comes by degrees, and it does appear that the change suggested would be a step toward a more logical and more equitable method of taxing banks in Wisconsin.

CHAPTER VI

ASSESSMENT OF PUBLIC SERVICE CORPORATIONS

Properties of public service corporations valued at approximately a half billion dollars are under existing laws assessed annually by the tax commission. Measured in terms of valuation these properties represent 98% of all public service corporations in the state, the remaining 2% being assessed by local assessors.

The table below shows the valuations and taxes for the year 1920 of each class separately.

TABLE 15

ASSESSMENT OF PUBLIC SERVICE CORPORATIONS FOR THE YEAR 1920

	Assessment	Taxes at .01895318
Railroads	\$360,734,000	\$6,837,056.47
Street Railways	71,360,000	1,352,498.68
Conservation Companies	350,000	6,633.61
Telegraph Companies	4,325,000	81,972.50
Express Companies	500,000	9,476.59
Sleeping Car Companies	1,775,000	33,641.89
Freight Line Companies	1,384,000	26,281.22
Inter-district Electric, Gas and Water Companies (Entered on local rolls)	34,411,500	652,172.94*
	\$474,839,500	\$8,999,684.15

*Note: This figure is an estimate based on the rate above. These companies are in fact subject to local rates of the districts through which the properties extend which had not been reported at the time this report goes to press.

Notwithstanding the fact that the present system of taxation of public service corporations has long been in operation it is evident from the nature of inquiries made that there is still considerable misapprehension as to what is the basis of valuation for assessment. This condition prevails among public officials, the legal profession, and corporations themselves, as well as the general public. For this reason a brief explanation and discussion of the system and the activities of this department of the work is herewith presented.

All of these properties are assessed under what is known as the *ad valorem* system of taxation. While necessarily there are special provisions in the law applicable particularly to each of the classes men-

tioned in the above table, the general scheme of assessment is substantially the same for all classes.

The basis of the assessment under the ad valorem method, as the term indicates, is value. No set formula is given for ascertaining this valuation,—on the contrary the method to be pursued is left to the judgment of the assessing officers.

The following are the sources of information from which statistics are obtained upon which valuation of these companies is based:

1. Annual reports by the companies
 - (a) To the tax commission
 - (b) To the railroad commission
 - (c) To the Interstate Commerce Commission
 - (d) To stockholders
2. Appraisals of physical property
 - (a) By the state engineer
 - (b) By the Interstate Commerce Commission
3. Financial publications
4. Briefs, oral arguments, correspondence, and special reports made by the companies before or after hearings.

From the annual reports made to the tax commission the following important data as to each company are secured:

1. Number of shares of capital stock
2. Par value of such stock, showing the amount authorized, amount issued, and the dividends paid thereon.
3. Market value of the shares.
4. The funded debt, including all series of bonds, debentures, and securities, with date of issue and maturity, interest paid, etc.
5. Schedules of property investments, length of lines, etc.
6. Earnings, gross and net, both within and without the state of Wisconsin, and other details.

The reports made to the railroad commission necessarily contain much more detail than those to the tax commission. Use is made of such reports in checking the data returned to the tax commission, and in obtaining more detailed information which is sometimes required in particular cases. They do not, however, contain all of the information that is required for tax purposes.

All railroad companies and all other corporations engaged in interstate business report to the Interstate Commerce Commission. As that commission prescribes the system of accounts for railroads and the larger interstate corporations, and the reports are public records they furnish a valuable source of information and comparison. Copies or portions thereof are required to be made for tax purposes and in general the system of reporting used by that body has been adopted in making up the forms for report to the tax commission.

When the ad valorem system of taxation was adopted in 1903 it was deemed advisable to have a detailed inventory and appraisal made of the properties of all railroads. Expert engineers were placed in

charge of this work, and with the co-operation of the companies the task was completed and report filed in 1905. (See Appendix A, Tax Commission Report 1907.) Later when the railroad commission was organized appraisals made by the tax commission engineer were available for that commission and the engineering department was by agreement supported jointly by the two commissions.

Annually thereafter appraisals were submitted not only of the railroads but also of practically all other public service corporations. While this appraisal work has to a large extent been discontinued for taxation purposes the material heretofore gathered is still of great value and is used together with additions since last appraisal in determining the present cost of reproduction of the physical property. So far as railroads are concerned an inventory and appraisal is now in progress by the Interstate Commerce Commission and reports of Wisconsin companies are being received from time to time.

The financial publications principally used in connection with these assessments are: "The Wall Street Journal," a daily paper published in New York, and "The Commercial and Financial Chronicle," a weekly periodical. These publications give reports of all sales of stocks and bonds of the larger interstate railroad companies and other corporations. Use is also made of Moody's Investment Service and Poor's Manuals which contain special analyses of capitalization, investments, earnings (past and prospective) of the different properties. These publications also furnish material for continuous study of the general financial situation as affecting values of properties under consideration.

FRANCHISE AND GOING VALUE

Undoubtedly among the reasons for placing public service corporations in a special class for valuation and assessment is that they enjoy special privileges among which are right of eminent domain and in most cases virtual monopoly these being inherent in the nature of the business. These rights and privileges may and often are of considerable value over and above the investment in property. The statute specifically requires that franchises be included. Furthermore, the system set forth in the statute evidently contemplates that these companies shall be valued as going concerns and not as so many parcels of real estate and items of equipment. In fact a railroad, electric or gas plant is something more than mere land, rails, cars, wires and machinery. It is a live, going business guided by brains and having rights and privileges which gave it an organic unity. The theory of our ad valorem law as applied by the tax commission was upheld by our supreme court in an exhaustive opinion involving the first valuation for assessment purposes of railroads. (*Chicago & Northwestern Railroad v. State*, 128 Wis. 553.)

One of the things which seems to have been overlooked by a considerable portion of the public is that laws and regulations provided for valuations for rate regulation do not and cannot apply as to valua-

tions for purpose of taxation. Space will not be here taken for discussion of the reasons for the difference in such valuations, but those interested will find the matter discussed in the 1916 report of the commission, pages 99 to 101.

The meaning of the word "value" as taken for tax purposes is market or exchange value, i. e., the meaning ordinarily put on the word. The problem is to determine this value. Now, in putting a price on a parcel of land, a residence or a business block the obvious and customary method is to ascertain at what figure similar properties have sold. Such value in the long run is based on the opinion of the public or more particularly persons who stake their money back of their judgment. There is no better guide than this to market value. It is the basis of the method employed by the commission in fixing value of real estate in the state equalization. Unfortunately railroads and other public utilities unlike other property are rarely sold as units. However, shares as represented by stocks and bonds of some of the large corporations are constantly being transferred and these data afford one means of determining market value of the entire property. Now, this method would be sufficient and adequate without other data were it not for the fact that as only a portion of the stocks and bonds of a given company are sold in any one year, it is questionable whether prevailing prices would hold in case a controlling interest were to be transferred. Besides this the stocks and bonds of a railroad represent not only all property used in the transportation business but also all investments made in securities of other corporations: other railroads, land, mines, timber, government bonds and many others, some of which in order to avoid duplication must be deducted. In addition to this, as is well known there is more or less manipulation of the stock market. For these reasons additional methods must be employed for comparison and verification. The most important of these methods is what is known as "capitalization of net earnings."

This method is based on the same theory that obtains in valuing annuities, i. e., that the capital or property value of a given annual income may be computed providing the length of time such annuity is to run is known or can be approximated. As a matter of fact, this method is that used by bankers, brokers, and investors generally in estimating value of corporate securities. Of course, other things are taken into account by them particularly those affecting the safety and stability of the investment. Likewise, these matters must be considered in valuing the properties which these securities represent.

Now, earnings of public utilities, unlike annuities, are not uniform. They fluctuate from year to year depending on a variety of circumstances: management, markets, labor, crops, and the general trend of business. Furthermore, it must be kept in mind that it is not past earnings which really give value to these properties but the prospect of future earnings, and this means earnings over a period of years.

The best method of measuring future earning capacity is, however, by past performance. The period taken has usually been five years. Averages of net earnings are computed and capitalized at various rates.

The rates of capitalization employed being based upon the rates demanded by the investing public necessarily cannot be uniform as to all classes of public utilities, nor even as to companies of the same character. Regularity, uniformity and stability, as well as amount of earnings, have an important bearing on the rate expected by investors. As a general rule, the larger the company the less fluctuation there is in earnings. For this reason larger railroads have been put in a special class and the lowest rates have been applied to them. These rates have ranged from 6% to 6½%. The smaller companies have been capitalized from 7% to 8% after giving careful scrutiny of the income returns for a number of years back. In assessing street railways and light, heat and power companies the rates have ranged from 6½ in the case of large and prosperous companies to 8%, depending on the hazard of the investment and the stability of the enterprise. In a few cases involving small plants even higher rates were used, it being apparent that the risks were large and future prospects unattractive.

In using this method it must be borne in mind that, notwithstanding the rules of accounting prescribed by regulating bodies, there are marked variations in methods of financing and management, all of which affect net earnings as reported. For example, some companies pursue a liberal policy as to maintenance and depreciation, while others in order to make the best possible showing to stockholders and prospective investors in securities have exactly the opposite policy—what is sometimes called “milking the property.”

There are considerations even more important. Conditions sometimes undergo radical change in a short time, so that average earnings of past years cannot safely be relied on as indicating future earning power. Thus the opening of the world war; our entry therein; government operation and control of transportation and markets so unsettled previous conditions and values that the earnings of prior years could not be accepted as an accurate criterion to gauge the future.

RAILROADS

In determining valuation for assessment of railroads two principal methods are used. One is the stock and bond method and the other the capitalization of net earnings method referred to above. Only the securities of the larger interstate roads are reported on the stock markets so that reliance must be had on capitalization method for most companies. In cases where there are no net earnings or where the business is operated at a loss the valuation must be based on the investment or cost of reproduction, consideration being also given to any factors which may affect future prospects of the property. Some logging railroads are worth little more than “scrap” or “junk” value as no traffic can be expected after the adjacent timber is exhausted.

As will be seen from examination of the following table the earnings of the larger interstate railroads suffered a radical decline in the years 1918 and 1919 during government operation.

TABLE 16

SYSTEM NET EARNINGS OF THE EIGHT LARGE INTERSTATE RAILROADS
(Taxes Deducted)

	5 yrs. Average Net Earnings 1918-1917 Inclusive	2 yrs. Average Net Earnings 1918 and 1919
Chicago & Northwestern Ry. Co.	\$22,423,290	\$13,244,288
Chicago, Milwaukee & St. Paul Ry. Co.	26,945,333	4,484,709
Chicago, Burlington & Quincy R. R. Co.	31,684,595	24,538,543
Chicago, St. Paul, Minneapolis & Omaha Ry. Co.	4,916,162	2,876,496
Great Northern Ry. Co.	28,201,574	10,882,904
Illinois Central R. R. Co.	13,437,457	7,412,982
Minneapolis, St. Paul & S. S. M. Ry. Co.	11,597,356	4,949,566
Northern Pacific Ry. Co.	26,186,370	19,169,548

This reduction in earnings was reflected in market quotations of securities, (see page 6) and necessarily could not be overlooked in determining valuations for assessment. As will be noted from the tables following there was a reduction of \$24,605,000 in the total valuation for 1919, and a further reduction of \$5,326,000 in 1920. The largest decrease was in the case of Chicago, Milwaukee & St. Paul Railway which showed the greatest falling off both in earnings and stock quotations. Table 3 shows the total valuation, tax rate, and taxes of railroads in this state from the first assessment in 1904 to 1920, inclusive. It will be noted that there was an increase each year over the preceding year until 1919. The effect of the increases in freight and passenger rates will doubtless be reflected in future earnings.

In the case of interstate railroads there is no absolutely accurate way of determining the earnings and expenses in each state. Rate charges for passenger and freight are, of course, based on distance traveled. The difficulty is that track mileage as a basis of apportionment takes no account of terminal expenses which are claimed to constitute a considerable portion of the expense of transportation. The large cities with immensely valuable terminals, of course, are not given proper credit on a track mileage basis of apportionment. Repeated attempts have been made by state and federal bodies to solve this problem but as yet no solution is in sight. No specific system of apportionment has been prescribed for apportioning earnings by any state or federal regulating body. Consequently, there is a lack of uniformity in the methods of reporting as between the different companies. This being the case we have found it desirable to make independent apportionments using all available data bearing upon the matter. Valuations are made of the entire system and then apportioned.

tionment is made to the state, partially on earnings and partially on other data. The average percentage, Wisconsin to system, of the following data is commonly used in apportioning system valuation to the state.

Gross earnings
 Net earnings
 Revenue train mileage
 Car and locomotive mileage
 Track mileage
 Single track
 All track

Table 4 gives the assessment and taxes of each company for the years 1919 and 1920.

TABLE 17

ASSESSMENT AND TAXES OF RAILROADS IN WISCONSIN FROM 1904 TO 1920 INCLUSIVE

	Assessment	Tax Rate	Taxes
1904.....	\$218,024,900	.01144085	\$2,494,282.57
1905.....	228,810,000	.01127263	2,579,290.66
1906.....	237,239,500	.01138190	2,700,237.56
1907.....	255,860,000	.01095050	2,801,085.24
1908.....	267,861,500	.01151236	3,083,720.68
1909.....	274,948,000	.01143084	3,142,886.73
1910.....	284,066,000	.01125323	3,196,661.64
1911.....	297,935,000	.01117968	3,330,819.67
1912.....	325,085,000	.01108684	3,604,165.58
1913.....	326,253,000	.01183243	3,860,388.07
1914.....	340,242,000	.01387403	4,720,629.30
1915.....	358,800,000	.01332733	4,781,847.06
1916.....	360,960,000	.01317260	4,754,784.86
1917.....	384,870,000	.01384487	5,328,476.69
1918.....	390,665,000	.01389761	5,429,813.64
1919.....	368,060,000	.01463091	5,355,793.18
1920.....	360,734,000	.01895318	6,837,066.47

TABLE 18

ABSTRACT OF VALUATION AND ASSESSMENT OF THE PROPERTIES OF RAILROADS IN WISCONSIN FOR THE YEARS 1919 AND 1920,
AND THE TAXES LEVIED THEREON FOR SAID YEARS BY THE TAX COMMISSION

Name of Company	1919		1920	
	Assessment	Taxes (rate: .0146869(1618))	Assessment	Taxes (rate: .01586318)
Ahnupe & Western Ry. Co.	\$600,000	\$8,775.54	\$600,000	\$11,371.91
Ashland, Odanah & Marquette Ry. Co.	125,000	1,828.86	125,000	2,369.15
Bayfield Transfer Ry. Co.	35,000	512.06	35,000	663.36
Big Falls Ry. Co.	25,000	365.77	20,000	379.06
Cazenovia Southern R. R. Co.	30,000	438.93	24,000	454.88
Cazenovia & Northwestern Ry. Co.	128,000,000	1,872,757.27	126,500,000	2,387,577.27
Chicago, Burlington & Quincy R. R. Co.	21,000,000	351,141.99	24,000,000	454,876.32
Chicago, Harvard & Geneva Lake Ry. Co.	35,000	512.08	40,000	583.13
Chicago, Milwaukee & St. Paul Ry. Co.	98,000,000	1,360,675.30	88,000,000	1,067,787.84
Chicago, North Shore & Milwaukee R. R.	2,390,000	33,651.11	3,250,000	61,597.84
Chicago, St. Paul, Minneapolis & Omaha Ry. Co.	38,000,000	555,974.81	38,000,000	38,000,000
Duluth, South Shore & Atlantic Ry. Co.	1,200,000	17,657.10	1,200,000	22,743.82
Electric & Northern P. R. Co.	65,000	961.01	75,000	1,421.49
Fairchild & Northeastern Ry. Co.	150,000	2,683.56	180,000	3,411.57
Grand Trunk Milwaukee Car Ferry Co.	450,000	6,588.91	450,000	8,528.83
Great Northern Ry. Co.	9,000,000	131,678.25	9,000,000	170,578.62
Green Bay & Western R. R. Co.	3,350,000	49,013.57	3,350,000	63,488.15
Hillsboro & Northeastern Ry. Co.	50,000	731.55	65,000	1,231.96
Illinois Central R. R. Co.	1,200,000	17,657.10	1,200,000	22,743.82
Interstate Transfer Railway Co.	1,200,000	17,657.10	1,250,000	23,691.48
Keweenaw, Green Bay & Western R. R. Co.	1,200,000	17,657.10	1,200,000	22,743.82
La Crosse & Southeastern Ry. Co.	300,000	4,389.27	300,000	5,685.82
Lake Superior Terminal & Transfer Ry. Co.	750,000	10,973.19	750,000	14,214.89
Laona & Northern Ry. Co.	75,000	1,097.82	75,000	1,421.49
Marathon County Railway Co.	50,000	731.55	50,000	947.66
Marinette, Tomahawk & Western Ry. Co.	115,000	1,682.56	115,000	2,179.02
Mineral Point & Northern Ry. Co.	350,000	5,120.82	380,000	5,685.86
Minneapolis, St. Paul & Sault Ste. Marie Ry. Co.	55,000,000	804,700.39	55,000,000	1,042,424.00
Northern Pacific Ry. Co.	3,500,000	51,208.21	3,500,000	66,336.13
Northeastern Coal Ry. Co.	100,000	1,463.00	100,000	1,805.82
Oshkosh Transportation Co.	110,000	1,609.40	109,000	1,865.82
Robbins Railroad Co.	75,000	1,007.32	65,000	1,231.96
Roddie Lumber & Veneer Co.	40,000	585.24	65,000	1,231.96
Stanley, Merrill & Phillips Ry. Co.	180,000	2,632.57	180,000	3,411.57
Superior & Southeastern Ry. Co.	140,000	2,048.33	140,000	2,683.45
Waupaca-Green Bay Ry. Co.	50,000	731.55	50,000	947.66
Winona Bridges Ry. Co.	825,000	4,755.06	825,000	6,159.78
Wisconsin & Michigan Ry. Co.	75,000	1,007.32	75,000	1,421.49
Wisconsin & Northern Ry. Co.	700,000	10,241.64	900,000	17,057.86
Wisconsin Northwestern Ry.	80,000	1,170.47	80,000	1,516.25
		\$386,060,000	\$6,355,788.18	\$380,724,000

THE AVERAGE STATE RATE

The tax rate applied to railroads is the average rate applied to general property of the state. The value of the general property of the state as fixed by the tax commission for equalization purposes, i. e., the state assessment is used as a divisor, the total taxes levied by the state, county, towns, cities, and villages for all purposes is used as a dividend, and the quotient represents the percentage which constitutes the rate. As the state assessment is on the basis of full market value this tax rate is the true average tax rate of the state. The following table shows the application of the formula in computing rates for 1919 and 1920 assessments.

TABLE 19

FORMULA USED IN COMPUTING AVERAGE RATE APPLICABLE TO RAILROADS AND OTHER PUBLIC UTILITIES FOR THE YEARS 1919 AND 1920

These Data are in Continuation of that Shown on page 54, Report 1918.

Dividend	Divisor	Quotient
Aggregate state, county and local taxes	Value of general property	Average rate
1918...\$56,254,857.21	1918...\$3,846,268,744	.01463091...1919
1919... 77,106,385.00	1919... 4,068,268,534	.01895318...1920

All of the tax paid by railroads goes to and is retained by the state except that derived from "docks, wharves, and grain elevators used in transferring freight or passengers between cars and vessels." In order to determine this tax the commission is required annually to make a separate valuation of each property answering this description. The basis of these separate valuations is the cost of reproduction less depreciation. As some roads are assessed at more and some at less than the cost of reproduction the terminal properties are put on the same basis by applying in each case a percentage to the cost of reproduction of each dock property. The following table shows such separate valuations and taxes and the amounts going to each city where these terminals are located.

TABLE 20

DISTRIBUTION TAX ROLL OF TERMINAL PROPERTY FOR THE YEARS 1919 AND 1920.

Separate Valuation and Taxes on "Docks, Piers, Wharves and Grain Elevators used in transferring freight between cars and vessels."

Name of Company	City	1919		1920	
		Valuation	Taxes (Rate: .014689091618)	Valuation	Taxes (Rate: .01685318)
Chicago & Northwestern Ry. Co.	Ashland	\$1,935,000	\$28,310.82	\$27,070.450	\$39,241.61
	Green Bay	8,700	157.29	9,300	176.44
	Manitowoc	259,430	3,158.08	256,190	4,865.62
	Milwaukee	1,519,000	22,224.36	1,626,830	30,806.17
	Sh. boygan	294,160	3,495.98	250,551	4,748.74
Totals		\$3,936,291	\$57,591.53	\$4,211,830	\$79,827.58
Chicago, Milwaukee & St. Paul Ry. Co.	Green Bay	\$107,000	\$1,156.51	\$108,070	\$1,048.27
	Milwaukee	1,988,575	28,492.06	1,988,261	37,683.87
Totals		\$2,095,575	\$30,347.56	\$2,096,331	\$39,732.14
Chicago, St. Paul, Minneapolis & Omaha Railway Co.	Superior	\$773,000	\$11,300.70	\$688,050	\$16,848.43
	Washburn	110,100	1,667.40	126,500	2,387.58
Totals		\$883,000	\$12,919.10	\$1,015,450	\$19,246.01
Great Northern Railway Co.	Superior	\$6,187,000	\$90,521.48	\$5,568,900	\$105,536.99
Minneapolis, St. Paul & Sault Ste. Marie Ry. Co., Including Wisconsin Central Central System	Ashland	\$1,440,000	\$21,068.52	\$1,670,400	\$21,659.39
	Manitowoc	311,500	4,687.53	381,340	6,948.14
	Superior	1,650,000	24,111.01	1,914,000	36,276.39
Totals		\$3,401,500	\$49,767.06	\$3,945,740	\$74,754.32
Northern Pacific Ry. Co.	Superior	\$864,700	\$12,661.35	\$518,820	\$9,833.29
Grand Totals		\$17,348,065	\$263,818.08	\$17,386,471	\$228,960.88

STREET RAILWAYS AND ASSOCIATED LIGHT, HEAT AND POWER COMPANIES

The method used in valuing street railways and light, heat and power companies operated in connection therewith is substantially the same as that employed in assessing railroads. One source of data, however, is not available, namely, market quotations. Only a few of these securities are listed on the markets. The valuation is based mainly on capitalization of earnings and in case of new properties on investment or cost of reproduction. The rate of taxation is the average state rate applied to railroads. Table 7 following shows the total assessments and taxes of street railways from the first assessment under the ad valorem system in 1908 to 1920, inclusive. Table 8 shows the valuation and taxes of *each company* for the years 1918, 1919, and 1920.

TABLE 21

ASSESSMENT AND TAXES OF STREET RAILWAYS AND LIGHT, HEAT AND POWER COMPANIES OPERATED IN CONNECTION THEREWITH FROM 1908 TO 1920, INCLUSIVE.

	Assessment	Taxes		Assessment	Taxes
1908.....	\$33,982,000	\$390,637.75	1915.....	\$61,973,000	\$825,934.80
1909.....	36,919,000	422,015.21	1916.....	62,688,000	825,764.50
1910.....	39,893,000	448,925.33	1917.....	68,456,000	947,764.70
1911.....	42,163,000	471,369.07	1918.....	67,792,000	942,146.78
1912.....	47,365,000	525,128.21	1919.....	69,417,000	1,015,640.12
1913.....	51,490,000	609,252.19	1920.....	71,360,000	1,352,498.98
1914.....	58,390,000	810,104.88			

TABLE 22

ASSESSMENT AND TAXES FOR THE YEARS 1918, 1919 AND 1920 OF STREET RAILWAYS AND LIGHT, HEAT AND POWER COMPANIES OPERATED IN CONNECTION THEREWITH

Name of Company	1918		1919		1920	
	Assessment \$0.0389751	Taxes (Rate: .01663091618)	Assessment \$0.0389751	Taxes (Rate: .01663091618)	Assessment \$0.0389751	Taxes (Rate: .01663091618)
Ashland Light, Power & Street Ry. Co.	\$60,000	\$0,063.45	\$70,000	\$1,241.70	\$65,000	\$12,319.57
Bay Shore Street Ry. Co.	12,000	166.77	12,000	10,000	10,000	189.53
Beloit Traction Company	165,000	2,383.11	165,000	2,414.13	185,000	3,506.94
Chicago & Milwaukee Electric Ry. Co.	215,000	2,867.99	200,000	2,926.20	200,000	3,790.65
Duluth Street Railway Co.	1,100,000	15,297.37	1,000,000	14,681.00	1,100,000	20,948.51
Eastern Wisconsin Electric Company (Sheboygan Division)	1,500,000	20,946.42	4,250,000	62,181.76	4,000,000	75,812.72
.....(Coshkosh-Pond du Lac Division)	2,100,000	29,184.98	100,000	1,468.10	100,000	1,886.33
Grand Rapids Street Railroad Co.	100,000	1,380.76	525,000	7,681.28	500,000	9,476.53
Ironwood & Bessmer Ry. & Light Co.	450,000	6,253.92	.....	.....	.....	.....
Janesville Traction Company	60,000	833.86	60,000	877.86	60,000	1,137.19
La Crosse & Onalaska Street Ry. Co.	30,000	416.98	55,000	512.00	30,000	568.60
Madison Railways Company	950,000	13,202.73	900,000	13,167.90	900,000	17,607.86
Manitowoc & Northern Traction Co.	86,000	1,181.30	75,000	1,057.32	65,000	1,231.95
Menominee & Marinette Light & Traction Co.	300,000	4,169.28	325,000	4,766.07	300,000	5,856.95
.....Milwaukee Electric Ry. & Light Co. (The) (Milwaukee Light, Heat & Traction Co.)	30,000,000	416,928.30	29,000,000	424,298.00	40,000,000	759,127.21
.....Milwaukee Northern Railway Co.	8,250,000	111,656.28	8,750,000	128,021.25	.....	.....
.....Rockford & Interurban Railway Co.	1,600,000	22,891.06	1,600,000	23,408.00	1,500,000	28,429.77
.....Waupaca Electric Service & Ry. Co.	375,000	5,211.60	375,000	5,486.82	375,000	7,107.44
.....Wisconsin Gas & Electric Company....	85,000	1,181.30	80,000	1,170.48	75,000	1,421.49
.....Wisconsin Interurban St. Ry. System....	4,000,000	55,580.43	4,500,000	63,830.50	4,500,000	56,280.31
.....Wisconsin-Minnesota Light & Power Co.	8,16,000	208.46	15,000	219.46	10,000	189.53
.....Wisconsin Railway Light & Power Co.	8,250,000	114,656.28	9,000,000	131,679.00	9,000,000	170,678.02
.....Wisconsin Public Service Company....	850,000	11,812.97	850,000	12,438.35	850,000	16,110.20
.....Wisconsin Traction, Light, Heat & Power Co.	2,500,000	34,744.03	2,700,000	39,508.70	2,500,000	47,382.95
.....Wisconsin Valley Electric Company	2,300,000	31,964.50	2,100,000	30,725.10	2,250,000	42,644.66
.....Wisconsin Valley Electric Company	1,800,000	25,015.70	2,100,000	30,725.10	2,250,000	41,066.39
Totals	\$97,792,000	\$942,146.78	\$96,417,000	\$1,015,640.12	\$71,380,000	\$1,352,498.33

While the taxes derived from these companies are paid into the state treasury the state retains only 15%, the remaining 85% going, 20% to the counties and 65% to the towns, cities, and villages through which the properties extend. This 85% is required to be distributed on the basis of "property located and business transacted." "Property located" has been construed to mean cost of reproduction of physical property and "business transacted" to mean gross receipts. The idea of using both "property located" and "business transacted" as a basis for distribution of the tax was to give to the country districts credit for valuable power plants and transmission lines often located in or traversing same, and to give the cities credit for the business which is largely derived from these districts. While some difficulty is experienced in getting accurate figures on which to make these distributions of the tax, on the whole, the system works satisfactorily and there is little complaint. Some errors, however, are unavoidable on account of the large number of these apportionments and as no provision is made for correction except through court procedure, the statute needs some revision to provide for the same. In order to bring this about a bill has been drawn providing that the commission may correct a material error in any year by making an adjustment in the apportionment of the subsequent year. The following tables show how street railway taxes were distributed in 1918, 1919 and 1920:

TABLE 23

DISTRIBUTION TAX ROLL OF STREET RAILWAYS AND LIGHT, HEAT AND POWER COMPANIES OPERATED IN CONNECTION FOR THE YEARS 1918, 1919 AND 1920

	Distribution to Counties, Towns, Cities and Villages		
	1918	1919	1920
ASHLAND LIGHT, POWER & ST. RY. CO.—			
1918	1919	1920	
Total Tax, 100%	\$8,033.45	\$10,241.70	\$12,319.57
State, 15%	1,355.02	1,536.25	1,847.94
Counties, 20%	1,806.69	2,048.84	2,463.91
Towns, etc. 65%	5,871.74	6,057.11	8,007.72
Ashland County			
Ashland city		\$1,569.20	\$1,805.00
Sanborn town	4,310.44	5,289.74	6,781.02
White River town	304.16		
484.96	576.50	717.33	
Bayfield County		\$201.90	\$243.34
Barksdale town		546.10	715.64
Eileen town	2.94	8.38	4.32
Washburn town	12.92	15.32	19.06
Washburn city	94.53	56.58	109.07
Iron County		35.59	
Gurney town		72.23	
Saxon town	48.46		
BAY SHORE STREET RAILWAY CO.—			
1918	1919	1920	
Total Tax, 100%	\$166.77	\$175.57	\$189.53
State, 15%	25.02	26.33	28.43
Counties, 20%	33.35	35.12	37.91
Towns, etc., 65%	108.40	114.12	123.19
Brown County		33.35	35.12
Green Bay city		39.60	38.51
Preble town	68.80	75.61	78.30
BELoit TRACTION CO.—			
1918	1919	1920	
Total Tax, 100%	\$2,293.11	\$2,414.12	\$3,506.34
State, 15%	343.97	362.12	525.95
Counties, 20%	458.62	482.82	701.27
Towns, etc., 65%	1,490.52	1,569.18	2,279.12
Rock County		458.62	482.82
Beloit city		1,490.52	1,569.18
2,279.12			
CHICAGO & MILWAUKEE ELECTRIC RY. CO.—			
1918	1919	1920	
Total Tax, 100%	\$2,987.99	\$2,926.20	\$3,790.65
State, 15%	448.20	438.98	568.60
Counties, 20%	597.60	585.24	758.13
Towns, etc., 65%	1,942.19	1,902.03	2,463.92
Milwaukee County		8597.60	\$585.24
Milwaukee city		1,942.19	1,902.03
2,463.92			
DULUTH STREET RAILWAY CO.—			
1918	1919	1920	
Total Tax, 100%	\$15,287.37	\$14,631.00	\$20,848.51
State, 15%	2,293.11	2,194.65	3,127.27
Counties, 20%	3,057.47	2,926.20	4,169.71
Towns, etc., 65%	9,936.79	9,510.15	13,551.53
Douglas County		\$3,057.47	\$2,926.20
Superior city		9,936.79	9,510.15
13,551.53			

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TABLE 23—Continued

	Distribution to Counties, Towns, Cities and Villages		
	1918	1919	1920
EASTERN WISCONSIN ELECTRIC CO.—			
1918	1919	1920	
Total Tax, 100%	\$50,081.40	\$62,181.75	\$75,812.72
State, 15%	7,504.70	9,327.26	11,371.91
Counties, 20%	10,006.29	12,436.35	15,162.54
Towns, etc., 65%	32,520.41	40,418.14	49,278.27
Fond du Lac County			
Fond du Lac city	\$3,736.34	\$4,408.69	\$5,319.17
Fond du Lac town	10,723.38	12,884.12	15,356.59
Friendship town	140.00	153.59	128.12
North Fond du Lac village	815.62	1,042.78	1,033.37
Empire town	488.20	715.40	736.71
Forest town	13.55	16.17	16.26
Sheboygan County	\$4,160.95	\$5,212.07	\$6,153.87
Elkhart Lake city	184.28	153.59	202.04
Greenbush town	14.91	16.17	18.23
Kohler village	224.93	369.72	437.59
Plymouth town	723.58	840.70	1,061.95
Plymouth city	414.64	359.72	492.78
Rhine town	230.35	250.59	272.51
Sheboygan town	531.17	885.16	1,004.29
Sheboygan city	10,107.07	12,796.38	15,055.79
Sheboygan Falls city	415.99	331.43	441.53
Sheboygan Falls town	676.15	945.73	1,033.37
Winnebago County	\$2,109.00	\$2,815.50	\$3,689.50
Algoma town	411.60	493.10	712.07
Black Wolf town	959.68	1,009.37	1,355.65
Clayton town	121.40	165.71	184.30
Neenah city	261.78	436.52	480.46
Neenah town	233.30	270.81	304.72
Oshkosh city	3,736.70	5,278.61	7,092.18
Oshkosh town	297.80	363.76	504.11
Omro village	92.98	173.80	127.63
Omro town	457.18	525.44	667.72
Vinland town	280.72	348.55	472.09
GRAND RAPIDS STREET RAILROAD CO.—			
1918	1919	1920	
Total Tax, 100%	\$1,389.76	\$1,463.10	\$1,895.32
State, 15%	208.46	219.46	284.30
Counties, 20%	277.95	292.62	379.06
Towns, etc., 65%	903.35	951.02	1,231.96
Wood County			
Wisconsin Rapids city	\$277.95	\$292.62	\$379.06
Nekoosa village	417.53	442.66	563.13
Port Edwards town	136.32	154.85	196.82
Port Edwards village	61.70	59.81	79.73
Port Edwards	287.80	298.70	392.28
IRONWOOD & BESSEMER RAILWAY & LIGHT CO.—			
1918	1919	1920	
Total Tax, 100%	\$6,253.92	\$7,681.28	\$9,476.58
State, 15%	988.09	1,152.19	1,421.48
Counties, 20%	1,250.78	1,536.26	1,895.32
Towns, etc., 65%	4,065.06	4,992.83	6,159.78
Ashland County	\$355.10	\$560.74	\$626.55
Ashland city	39.84	254.13	274.85
Ashland town	82.74	77.39	91.97
Marengo town	4.88	3.50	6.10
Mellen city	28.06	52.42	67.51
Morse town	863.42	795.86	881.34
Sanborn town	51.63	568.69	682.36
White River town	82.52	75.89	82.17
Iron County	\$895.68	\$975.52	\$1,268.77
Anderson town	117.07	107.85	116.79
Hamilton village	956.10	1,031.52	1,328.52
Hurley city	1,241.87	1,230.23	1,687.84
Kimball town	73.98	68.40	73.67
Knight town	80.08	77.39	105.46
Montreal town	188.62	116.33	181.84
Saxon town	303.25	401.92	446.77
Gurney town		136.81	147.70
Carey town			24.89

TABLE 28—Continued

	Distribution to Counties, Towns, Cities and Villages		
	1918	1919	1920
JANESVILLE TRACTION CO.—			
Total Tax, 100%	\$833.96	\$977.86	\$1,137.19
State, 15%	126.08	131.68	170.58
Counties, 20%	166.77	175.57	227.44
Towns, etc., 65%	542.01	570.61	739.17
Rock County			
Janesville city			
	\$166.77	\$175.57	\$227.44
	542.01	570.61	739.17
LA CROSSE & ONALASKA STREET RAILWAY CO.—			
Total Tax, 100%	\$416.93	\$512.09	\$568.60
State, 15%	62.54	76.81	85.29
Counties, 20%	88.39	102.42	113.72
Towns, etc., 65%	271.00	332.86	369.59
La Crosse County			
La Crosse city			
	\$63.39	\$102.42	\$113.72
Campbell town			
	82.92	106.19	95.40
Onalaska city			
	110.90	129.56	174.15
	77.18	98.11	100.04
MADISON RAILWAYS CO.—			
Total Tax, 100%	\$13,152.63	\$13,167.90	\$17,057.85
State, 15%	1,972.89	1,975.18	2,558.68
Counties, 20%	2,630.53	2,633.58	3,411.57
Towns, etc., 65%	8,549.21	8,559.14	11,087.60
Dane County			
Madison city			
	\$2,630.53	\$2,633.58	\$3,411.57
Madison town			
	8,263.90	8,298.60	10,521.80
	285.31	260.54	565.80
MANITOWOC & NORTHERN TRACTION CO.—			
Total Tax, 100%	\$1,181.30	\$1,097.32	\$1,231.95
State, 15%	177.20	164.60	184.79
Counties, 20%	236.26	219.46	246.39
Towns, etc., 65%	767.84	713.26	800.77
Manitowoc County			
Manitowoc city			
	\$236.26	\$219.46	\$246.39
Manitowoc town			
	448.20	414.49	461.76
Two Rivers, city			
	90.67	80.06	88.61
Two Rivers, town			
	133.23	133.85	168.68
	95.74	84.86	86.72
MENOMINEE & MARINETTE LIGHT & TRACTION CO.—			
Total Tax, 100%	\$4,169.28	\$4,755.07	\$5,685.95
State, 15%	625.39	713.26	852.89
Counties, 20%	833.86	951.01	1,137.19
Towns, etc., 65%	2,710.03	3,090.80	3,695.87
Marinette County			
Marinette city			
	\$833.86	\$951.01	\$1,1
Peshtigo town			3.06
	2,223.40	2,558.46	-
Wagner town			8
	18.19	19.94	-
	468.44	517.40	-

TABLE 23—Continued

	Distribution to Counties, Towns, Cities and Villages		
	1918	1919	1920
MILWAUKEE ELECTRIC RAILWAY & LIGHT CO.—			
1918	1919	1920	
Total Tax, 100%	\$416,928.30	\$424,299.00	\$758,127.21
State, 15%	62,539.25	63,644.85	113,719.08
Counties, 20%	83,385.66	84,859.80	151,625.44
Towns, etc., 65%	271,003.39	275,794.35	492,782.69
Milwaukee County	\$83,385.66	\$84,859.80	\$124,722.54
Greenfield town	325.20	341.98	4,159.09
Lake town	2,140.98	2,107.07	7,549.43
Milwaukee city	262,249.98	266,875.16	356,826.24
Shorewood village	2,066.73	1,944.35	2,912.35
Wauwatosa city	243.90	250.97	2,587.11
Wauwatosa town	2,140.98	2,393.90	4,395.02
West Allis city	1,002.71	1,048.02	11,698.73
West Milwaukee, village	813.01	832.90	2,399.85
Cudahy city			2,784.22
Franklin town			1,631.11
Milwaukee town			872.23
North Milwaukee city			604.82
Oak Creek town			1,300.95
South Milwaukee city			5,070.73
Whitefish Bay village			970.78
Jefferson County			1,986.29
Ixonia town			2,370.28
Watertown city			2,498.40
Watertown town			1,586.76
Kenosha County			400.29
Somers town			1,300.95
Racine County			17,248.91
Burlington city			1,473.42
Burlington town			660.33
Caledonia town			1,754.31
Dover town			84.49
Mt. Pleasant town			1,074.27
Norway town			1,167.89
Racine city			47,844.27
Rochester town			901.79
Rochester village			236.54
Waterford town			359.73
Waterford village			512.49
Yorkville town			39.42
Walworth County			765.71
East Troy town			1,222.10
East Troy village			1,266.45
Waukesha County			6,501.70
Brookfield town			4.93
Delafield town			4,992.32
Geneesee town			73.92
Hartland village			261.17
Merton town			172.47
Mukwonago town			640.62
Mukwonago village			478.00
Muskego town			2,774.37
Oconomowoc city			921.50
Oconomowoc town			300.60
Pewaukee town			1,458.64
Pewaukee village			389.30
Summit town			1,956.35
Vernon town			1,522.70
Waukesha city			2,232.31
Waukesha town			753.96
New Berlin town			2,227.38

TABLE 23—Continued

	Distribution to Counties, Towns, Cities and Villages		
	1918	1919	1920
MILWAUKEE LIGHT, HEAT & TRACTION CO.—			
1918	1919	1920*	
Total Tax, 100%	\$114,655.28	\$128,021.25	.....
State, 15%	17,108.29	19,208.19	.....
Counties, 20%	22,981.06	25,604.25	.....
Towns, etc., 65%	74,525.93	83,213.81	.....
*The Milwaukee Light, Heat & Traction Co. was absorbed by the Milwaukee Electric Ry. & Lt. Co. in 1920. See Milwaukee Electric Railway & Light Co.			
Jefferson County	\$1,900.36	\$1,286.61	(*)
Ixonia town	1,639.57	1,600.20	.....
Watertown city	1,751.36	1,739.17	.....
Watertown town	864.50	842.12	.....
Kenosha County	256.83	256.56	.....
Somers town	834.69	833.80	.....
Milwaukee County	8,190.96	9,267.46	.....
Cudahy city	1,594.85	1,643.47	.....
Franklin town	968.84	1,011.88	.....
Greenfield town	2,571.14	2,762.70	.....
Lake town	1,736.45	2,557.16	.....
Milwaukee city	2,802.17	2,994.08	.....
Milwaukee town	454.61	496.79	.....
North Milwaukee city	402.44	417.73	.....
Oak Creek town	730.35	1,040.17	.....
South Milwaukee city	3,010.85	3,222.87	.....
Shorewood village	447.16	590.82	.....
Wauwatosa city	1,386.18	1,491.19	.....
Wauwatosa town	2,310.30	2,524.71	.....
West Allis city	6,595.54	7,108.13	.....
West Milwaukee village	1,013.55	1,650.13	.....
Whitefish Bay village	596.21	612.46	.....
Racine County	8,475.32	10,071.94	.....
Burlington city	991.19	996.90	.....
Burlington town	447.16	433.55	.....
Caledonia town	1,170.06	1,163.33	.....
Mt. Pleasant town	648.38	678.19	.....
Norway town	797.43	779.71	.....
Racine city	22,149.11	27,359.04	.....
Rochester town	626.02	607.46	.....
Rochester village	156.50	156.44	.....
Waterford town	231.03	230.50	.....
Waterford village	327.91	328.70	.....
Walworth County	\$481.55	\$482.64	.....
East Troy town	789.98	774.72	.....
East Troy village	775.07	793.86	.....
Waukesha County	\$4,217.02	\$4,239.04	.....
Delafield town	3,331.31	3,309.41	.....
Genesee town	29.81	40.77	.....
Hartland village	74.53	132.31	.....
Merton town	81.98	89.87	.....
Mukwonago town	417.35	414.40	.....
Mukwonago village	298.10	312.05	.....
Muskego town	1,855.70	1,831.54	.....
New Berlin town	1,535.23	1,498.68	.....
Oconomowoc city	529.13	543.39	.....
Oconomowoc town	198.77	198.06	.....
Pewaukee town	991.20	985.25	.....
Pewaukee village	208.67	233.83	.....
Summit town	1,348.92	1,329.76	.....
Vernon town	1,006.10	994.41	.....
Waukesha city	1,281.85	1,354.72	.....
Waukesha town	521.08	508.44	.....

TABLE 23—Continued

	Distribution to Counties, Towns, Cities and Villages		
	1918	1919	1920
MILWAUKEE NORTHERN RAILWAY CO.—			
1918	1919	1920	
Total Tax, 100%	\$22,931.06	\$23,409.60	\$28,429.77
State, 15%	3,439.66	3,511.44	4,264.47
Counties, 20%	4,586.21	4,681.92	5,685.95
Towns, etc., 65%	14,905.19	15,216.24	18,479.35
Milwaukee County			
Granville town	\$1,645.07	\$1,731.85	\$2,133.03
Milwaukee city	1,292.28	1,269.04	1,476.13
Milwaukee town	3,147.98	3,443.43	4,326.20
Ozaukee County			
Belgium town	\$2,067.92	\$2,051.60	\$2,431.31
Cedarburg city	573.85	584.30	717.55
Cedarburg town	877.92	879.50	1,049.07
Grafton village	235.50	231.29	268.14
Grafton town	380.08	378.88	598.73
Mequon town	529.13	517.35	866.14
Port Washington city	755.69	745.60	2,918.44
Port Washington town	2,489.17	2,461.99	723.47
Thiensville village	636.45	623.86	301.03
Sheboygan County			
Cedar Grove village	\$873.22	\$898.47	\$1,121.61
Holland town	307.05	299.76	361.27
Oostburg village	430.76	423.01	490.26
Sheboygan city	791.47	776.03	916.76
Sheboygan town	394.99	524.96	838.59
Wilson town	166.94	159.78	185.16
Wilson town	746.75	736.46	853.19
ROCKFORD & INTERURBAN RAILWAY CO.—			
1918	1919	1920	
Total Tax, 100%	\$5,211.60	\$5,486.62	\$7,107.44
State, 15%	781.74	823.00	1,066.12
Counties, 20%	1,042.32	1,097.32	1,421.48
Towns, etc., 65%	3,837.54	3,566.30	4,619.84
Rock County			
Beloit city	\$1,042.32	\$1,097.32	\$1,421.48
Beloit town	1,345.87	1,406.55	1,849.00
Janesville city	559.96	595.21	763.57
Rock town	741.19	777.81	997.79
Rock town	740.52	786.73	1,009.39
WAUPACA ELECTRIC SERVICE & RAILWAY CO.—			
1918	1919	1920	
Total Tax, 100%	\$1,181.32	\$1,170.48	\$1,421.49
State, 15%	177.22	175.57	213.22
Counties, 20%	236.26	234.10	284.30
Towns, etc., 65%	767.84	760.81	923.97
Waupaca County			
Dayton town	\$236.26	\$234.10	\$284.30
Farmington town	13.21	12.78	15.47
Waupaca city	237.95	224.03	243.04
Waupaca city	516.68	524.00	665.46
WISCONSIN GAS & ELECTRIC CO.—			
1918	1919	1920	
Total Tax, 100%	\$55,590.43	\$65,839.50	\$85,280.31
State, 15%	8,838.56	9,875.92	12,793.40
Counties, 20%	11,118.09	13,167.90	17,057.86
Towns, etc., 65%	36,183.78	42,795.68	55,438.05
Dane County			
Deerfield village	\$17.79	\$23.70	\$38.04
Marshall village	46.97	64.10	86.48
Medina town	10.84	12.84	27.16
Deerfield town			7.76

TABLE 23—Continued

	Distribution to Counties, Towns, Cities and Villages		
	1918	1919	1920
Dodge County	\$495.87	\$582.02	\$789.61
Ashippum town	14.45	12.84	17.19
Clyman town	72.27	72.75	104.22
Emmet town	79.49	85.59	109.77
Iron Ridge village	68.65	94.15	116.97
Lebanon town	36.13	47.08	57.10
Lomira town	166.22	192.58	278.30
Lomira village	144.54	188.30	253.91
Lowell town	43.36	42.79	50.45
Reeseville village	137.31	158.84	202.35
Theresa town	119.24	128.89	150.24
Theresa village	98.95	132.67	164.10
Watertown city	635.96	736.09	940.28
Herman town			95.96
Leroy town			25.50
Fond du Lac County	\$90.06	\$117.19	\$144.31
Ashford town	39.75	56.03	68.74
Byron town	46.97	81.81	96.46
Campbellsport village	155.38	175.46	217.87
Eden town	10.84	21.40	27.16
Eden village	39.75	47.08	58.76
Jefferson County	\$1,294.15	\$1,360.25	\$1,724.89
Aztalan town	224.03	248.22	322.66
Cold Spring town	32.52	42.80	51.00
Farmington town	39.75	42.80	44.90
Fort Atkinson city	144.54	166.90	70.96
Jefferson city	144.54	85.59	228.96
Jefferson town	75.88	55.63	99.23
Johnson Creek village	187.90	166.90	211.22
Koshkonong town	101.18	111.27	132.50
Lake Mills city	79.49	47.09	53.22
Lake Mills, town	18.07	21.40	23.84
Palmyra town	57.81	68.47	83.71
Palmyra village	79.49	128.39	176.29
Waterloo town	57.81	59.91	74.84
Watertown city	2,818.44	3,025.65	3,862.39
Watertown town	144.54	149.78	180.17
Kenosha County	\$3,373.23	\$4,225.58	\$6,044.96
Bristol town	21.68	25.68	29.94
Kenosha city	10,569.14	13,245.28	19,011.37
Pleasant Prairie town	36.13	38.52	51.56
Salem town	14.45	59.91	99.23
Somers town	303.52	320.97	380.86
Wheatland town	18.07	42.80	73.18
Milwaukee County	\$204.57	\$237.02	\$320.52
Cudahy city	148.15	188.30	271.66
Granville town	144.54	162.62	199.58
Lake town	7.23	8.66	8.32
North Milwaukee village	18.07	17.12	21.62
Oak Creek town	158.99	162.62	231.73
South Milwaukee city	166.22	209.70	281.63
Wauwatosa town	21.68	21.40	27.16
Ozaukee County	\$33.35	\$47.41	\$58.17
Mequon town	54.20	85.59	92.50
Thiensville village	54.20	68.47	91
Racine County	\$4,766.32	\$5,721.45	\$6,804
Burlington city	502.26	646.21	966
Burlington town	57.81	98.43	146
Caledonia town	140.92	149.78	177
Corliss village	90.34	102.71	13
Mt. Pleasant town	263.78	303.85	35
Racine city	14,327.04	17,165.35	20,144
Union Grove village	68.65	89.87	13
Yorkville town	39.75	88.52	4

TABLE 23—Continued

	Distribution to Counties, Towns, Cities and Villages		
	1918	1919	1920
Walworth County	\$421.37	\$356.85	\$472.33
Delavan city	79.49		
Delavan town	106.40	115.55	133.61
Elkhorn city	119.24	42.80	49.84
Geneva town	180.67	188.30	223.42
Lake Geneva city	46.97		
Lyons town	303.52	329.58	409.18
Richmond town	148.15	154.06	183.50
Spring Prairie town	7.23	4.28	7.21
Sugar Creek town	54.20	55.63	67.08
Whitewater city	195.12	136.95	304.35
Whitewater town	126.47	132.67	157.44
Washington County	\$180.01	\$234.39	\$290.52
Addison town	140.92	171.18	238.84
Germantown town	140.92	171.18	210.66
Hartford town	68.65	77.08	91.47
Jackson town	3.61	4.28	10.58
Jackson village	25.29	34.24	49.89
Polk town	137.31	171.18	218.98
Richfield town	90.34	106.99	144.14
Schlesingerville village	7.23	25.68	32.15
Waukesha County	\$232.37	\$262.04	\$340.47
Eagle town	25.27	25.68	38.25
Eagle village	32.52	55.63	69.86
Lisbon town	119.24	136.95	165.76
Menomonee town	173.44	213.98	297.70
Menomonee Falls village	357.73	359.48	454.08
Merton town	46.97	59.91	80.94
WISCONSIN INTERURBAN STREET RAILWAY SYSTEM—			
	1918	1919	1920
Total Tax, 100%	\$208.46	\$219.46	\$189.53
State, 15%	31.27	32.92	28.43
Counties, 20%	41.69	43.89	37.91
Towns, etc., 65%	135.50	142.65	123.19
Columbia County	\$41.69	\$43.89	\$37.91
Portage city	135.50	142.65	123.19
WISCONSIN-MINNESOTA LIGHT & POWER CO.—			
	1918	1919	1920
Total Tax, 100%	\$114,655.28	\$131,679.00	\$170,578.62
State, 15%	17,198.29	19,751.85	25,586.79
Counties, 20%	22,931.06	26,335.80	34,115.72
Towns, etc., 65%	74,525.93	85,591.35	110,376.11
Barron County	\$222.43	\$232.02	\$297.15
Bear Lake town	119.24	123.25	157.44
Cedar Lake town	320.46	336.37	430.20
Oak Grove town	283.20	5.14	7.76
Haugen village		289.30	370.33
Buffalo County	\$834.60	\$1,085.56	\$1,448.89
Alma city	245.94	438.23	598.73
Belvidere town	268.29	313.26	401.37
Buffalo city	22.36	22.26	29.04
Buffalo town	128.69	286.73	392.50
Canton town	29.81	31.67	41.02
Cochrane village	22.36	82.17	156.34
Fountain City village	178.86	210.55	209.43
Milton town	231.03	267.05	342.61
Modena town	327.91	374.89	481.20
Mondovi city	320.46	378.31	501.16
Mondovi town	313.01	358.63	469.01
Naples town	44.72	52.21	67.63
Nelson town	561.30	712.12	957.97

TABLE 17—Continued

	Distribution to Counties, Towns, Cities and Villages		
	1918	1919	1920
Chippewa County	\$11,986.06	\$14,225.55	\$17,875.62
Goetz, town	5.14	9.98	
Anson town	968.84	1,010.83	1,202.82
Auburn town	81.98	87.80	111.98
Boyd village	141.60	159.19	263.89
Bloomer village		9.41	17.74
Bloomer town		11.12	23.28
Cadott village	7.45	33.88	52.11
Chippewa Falls city	7,615.55	8,106.35	8,032.97
Delmar town	74.52	134.87	184.05
Eagle Point town	17,275.11	18,109.41	23,189.74
Hallie town	685.64	987.72	1,649.84
Howard town	104.34	130.95	168.53
Lafayette town	11,618.50	16,745.09	22,075.32
Sigel town	52.17	91.58	126.40
Stanley city	22.36	252.49	429.09
Tilden town	290.65	341.51	450.16
Wheaton town	14.91	17.18	18.85
Clark County	\$316.45	\$410.84	\$585.77
Hewitt town	89.43	91.58	117.53
Menton town	216.12	228.54	310.45
Neillsville city	640.92	771.18	1,268.42
Pine Valley town	81.98	87.80	111.98
Thorpe village		98.43	8.87
Thorpe town		58.20	86.48
Dunn County	\$4,006.06	\$4,227.16	\$5,461.93
Colfax town	268.29	303.85	389.18
Elk Mound town	67.07	70.19	77.61
Elk Mound village	59.62	89.02	121.96
Menomonie city	3,897.71	4,080.14	5,416.19
Red Cedar town	7,348.26	7,677.55	9,792.58
Rock Creek town	44.72	52.21	66.53
Menomonie town	67.07	60.33	104.22
Sherman town	283.20	317.54	404.70
Stanton town	238.48	269.61	344.82
Tainter town	656.88	711.26	909.18
Weston town	74.52	81.31	104.22
Weston village	14.91	16.26	21.07
Eau Claire County	\$4,393.50	\$4,841.31	\$6,731.37
Altoona city	320.46	512.69	724.02
Augusta city	44.72	47.93	75.40
Bridge Creek town	81.98	85.59	109.77
Brunswick town	521.68	597.43	766.15
Drammen town	171.41	199.43	256.12
Eau Claire city	12,572.52	13,579.07	19,014.14
Fairchild town	67.07	70.19	89.81
Fairchild village	104.34	155.78	218.43
Fall Creek village	67.07	129.24	176.29
Lincoln town	141.60	152.35	195.14
Seymour town	44.72	55.63	74.29
Union town	74.52	75.32	83.16
Washington town	67.07	73.61	94.24
Jackson County	\$52.74	\$56.86	\$92.11
Alma town	81.98	84.74	123.07
Alma Center village	59.62	68.47	137.49
Cleveland town	29.81	29.95	38.81
Pepin County		\$3.16	\$4.09
Albany town		10.27	13.31
Pierce County	\$529.71	\$601.51	\$787.73
Ellsworth town	59.62	65.91	84.27
Ellsworth village	394.99	420.25	546.6
Elmwood village	186.31	199.43	272.7
El Paso town	231.03	243.08	339.2
Hartland town	141.60	148.07	189.6
Oak Grove town	178.86	257.63	310.4
Prescott city	14.91	26.53	31.0
Rock Elm town	81.98	83.02	105.3
Salem town	37.26	36.95	45.4
Spring Lake town	22.36	26.53	34.3
Spring Valley village	193.77	208.85	307.1
Trenton town	44.72	46.22	59.8
Trimbell town	134.15	193.44	233.9

TABLE 17—Continued

	Distribution to Counties, Towns, Cities and Villages		
	1918	1919	1920
St. Croix County.....	\$408.17	\$463.50	\$584.40
Baldwin town.....	245.94	275.60	352.50
Hammond town.....	238.48	271.32	347.04
Rush River town.....	22.36	22.26	.....
St. Joseph town.....	835.36	384.31	491.18
Springfield town.....	253.39	287.59	368.11
Warren town.....	231.03	266.33	340.39
Sawyer County.....	\$18.76	\$15.54	\$19.79
Coudertown.....	44.72	50.49	64.31
Washburn County.....	\$167.40	\$173.29	\$226.87
Birchwood town.....	231.03	243.08	327.19
Long Lake town.....	223.58	232.81	298.26
Sarona town.....	81.98	88.88	106.44
Spooner town.....	7.45	8.42	4.44
WISCONSIN PUBLIC SERVICE CO.—			
	1918	1919	1920
Total Tax, 100%	\$34,744.03	\$39,503.70	\$47,382.95
State, 15%	5,211.60	5,925.55	7,107.44
Counties, 20%	6,048.81	7,900.74	9,478.59
Towns, etc., 65%	22,583.62	25,677.41	30,798.92
Brown County.....	\$4,399.29	\$4,328.66	\$5,308.95
Allouez town.....	307.14	845.63	398.85
Ashwaubenon town.....	291.32	268.50	319.08
Bellevue town.....	121.95	226.99	252.24
New Denmark town.....	167.12	308.51	356.65
Denmark village.....	40.65	84.74	98.32
De Pere city.....	774.62	785.99	948.91
Daperie town.....	63.23	57.77	64.06
Green Bay city.....	10,095.96	10,516.69	13,009.46
Holland town.....	42.91	38.77	43.42
Howard town.....	178.41	166.87	188.49
Lawrence town.....	492.32	452.18	528.82
Pleble town.....	76.78	139.68	233.15
Suamico town.....	185.19	168.70	187.26
Wrightstown town.....	250.68	214.92	255.32
Wrightstown village.....	309.40	298.11	358.81
Calumet County.....	\$26.41	\$26.31	\$34.21
Brillion town.....	49.69	46.47	52.05
Brillion village.....	36.13	39.08	59.13
Rantoul town.....			4.93
Manitowoc County.....	\$191.00	\$1,385.24	\$1,682.38
Cato town.....			4.93
Cooperstown town.....	187.44	344.07	408.09
Kossuth town.....	164.86	300.94	386.83
Manitowoc city.....	11.29	3,232.53	3,847.09
Manitowoc town.....	90.34	171.53	190.03
Manitowoc Rapids town.....	76.78	140.71	161.39
Two Rivers city.....	38.39	217.49	354.19
Two Rivers town.....	51.95	94.75	105.33
Rockland town.....			4.93
Marinette County.....	\$1,909.53	\$1,755.07	\$1,960.43
Beaver town.....	196.48	179.74	199.27
Coleman village.....	72.27	58.29	64.68
Pound town.....	155.83	142.51	178.63
Pound village.....	22.58	27.99	32.34
Stephenson town.....	5,758.82	5,295.45	5,896.45
Oconto County.....	\$221.67	\$202.89	\$225.16
Lena town.....	185.19	168.44	186.95
Little Suamico town.....	144.54	133.01	147.53
Pensaukee town.....	210.03	192.58	.....
Stiles town.....	180.67	165.37	183.56
Abrams town.....			213.74

TABLE 17—Continued

	Distribution to Counties, Towns, Cities and Villages		
	1918	1919	1920
Outagamie County	\$200.82	\$202.57	\$270.46
Kaukauna town	404.24	370.01	415.48
Kaukauna city	210.08	262.92	423.18
Vandenbrock town	38.39	35.44	40.35
WISCONSIN RAILWAY, LIGHT & POWER CO.—			
1918 1919 1920			
Total Tax, 100% \$11,612.97 \$12,436.35 \$16,110.20			
State, 15% 1,771.95 1,865.45 2,416.53			
Counties, 20% 2,382.50 2,487.27 3,222.04			
Towns, etc., 65% 7,678.43 8,083.63 10,471.63			
Buffalo County	\$15.50	\$14.92	\$18.56
Buffalo town	50.68	48.50	60.32
Clark County	\$69.23	\$66.41	\$83.06
Dewhurst town	105.96	101.06	126.18
Hewitt town	30.71	29.10	36.34
Levis town	74.48	72.75	91.00
Pine Valley town	13.82	12.93	16.44
Jackson County	\$1,302.73	\$1,406.55	\$1,806.08
Albion town	3,072.91	3,462.22	4,496.47
Alma town	4.81	4.04	5.45
Brockway town	64.50	61.44	76.97
City Point town	115.94	110.75	138.12
Irving town	30.10	28.78	
Komensky town	856.38	817.25	1,018.89
Manchester town	45.15	43.16	89.95
Melrose town	45.30	43.65	53.98
La Crosse County	\$919.99	\$946.65	\$1,248.68
Campbell town	9.98	9.70	11.50
Farmington town	100.50	96.20	119.48
Holland town	153.57	147.12	183.04
La Crosse city	2,531.58	2,628.95	3,488.49
Onalaska town	48.37	46.13	57.80
Onalaska city	145.89	153.53	202.84
Monroe County	\$16.54	\$15.93	\$19.78
Little Falls town	53.75	51.74	64.30
Trempealeau County	\$38.51	\$36.81	\$45.88
Caledonia town	36.09	34.76	43.04
Trempealeau town	89.07	84.88	106.06
WISCONSIN TRACTION, LIGHT, HEAT & POWER CO.—			
1918 1919 1920			
Total Tax, 100% \$31,984.50 \$30,725.10 \$42,644.66			
State, 15% 4,794.68 4,608.77 6,396.70			
Counties, 20% 6,392.90 6,145.02 8,528.94			
Towns, etc., 65% 20,776.92 19,971.31 27,719.02			
Calumet County	\$89.50	\$82.34	\$114.88
Harrison town	290.88	267.62	373.12
Hilbert village .....			.28
Outagamie County	\$5,199.35	\$4,911.10	\$6,728.31
Appleton city	14,502.29	13,730.99	18,115.48
Buchanan town	54.02	75.89	116.97
Grand Chute town	401.00	351.50	566.30
Kimberly village	816.53	808.81	1,204.67
Little Chute village	502.80	443.36	539.41
Vandenbrock town	224.39	199.71	255.07
Black Creek town			6
Center town			9
Clerco town			9
Dale town			41
Greenville town			6
Hortonia town			1
Kaukauna town			1
Seymour town			2
Black Creek village			7
Hortonville village			1
Kaukauna city	306.84	361.48	561
Seymour city			1

TABLE 23—Continued

	Distribution to Counties, Towns, Cities and Villages		
	1918	1919	1920
Winnebago County	\$1,104.06	\$1,151.58	\$1,685.75
Menasha city	1,508.40	1,621.66	2,572.38
Menasha town	384.37	351.50	500.06
Neenah city	1,695.40	1,769.46	2,406.29
WISCONSIN VALLEY ELECTRIC CO.—			
	1918	1919	1920
Total Tax, 100%	\$25,015.79	\$30,725.10	\$41,696.99
State, 15%	3,752.45	4,608.77	6,254.55
Counties, 20%	5,008.14	6,145.02	8,339.40
Towns, etc., 65%	16,260.20	19,971.31	27,108.04
Lincoln County	\$1,059.16	\$1,136.88	\$1,464.00
Merrill city	3,378.87	3,624.79	4,668.23
Pine River town	63.41	69.90	89.17
Marathon County	\$2,762.23	\$3,631.71	\$4,965.30
Eau Pleine town	113.82	123.82	157.46
Knowlton town	118.70	129.81	164.24
Kronenwetter town	32.52	35.95	46.08
Mosinee village	162.60	175.74	256.89
Schofield village	247.16	275.60	399.77
Texas town	144.72	157.78	200.29
Wausau city	7,806.52	10,087.51	13,812.34
Weston town	351.22	35.95	29.00
Cassel town		33.95	29.00
Edgar village		141.80	203.00
Marathon town		33.95	29.00
Marathon village		87.87	152.32
Rothschild village		859.50	500.59
Stettin town		123.82	156.93
Portage County	\$1,181.75	\$1,376.48	\$1,910.10
Carson town	108.94	119.88	152.56
Linwood town	3.25	4.19	5.69
Stevens Point city	3,728.47	4,157.83	5,806.56
Hull town		191.72	243.39

ELECTRIC LIGHT AND POWER, GAS AND WATER COMPANIES

All interdistrict electric light and power, gas and waterworks companies not connected with street railways are assessed by the tax commission. Taxes, however, are paid into and retained by local treasuries. Valuations are based on the same sort of data as in the case of street railways and associated properties. Taxes, however, are not computed as under the law the valuation of each company must be apportioned to the different districts and is subject to local rates on general property.

The commission has previously directed attention (see report 1918, page 24) to the inconsistency of using the average state rate in the case of street railroads while the local rates are applied in the case of these interdistrict plants. Either one or the other of these methods should be changed so that the system may be uniform.

In view of the fact that these interdistrict utilities are entered on the local rolls the commission felt obliged to take cognizance of the well known fact that other property is not assessed at its full market value. Accordingly valuations of these utilities in each district have been adjusted where necessary to place same on the same basis as other property. The first assessment by the commission was made in 1918 (see page 55, Report 1918). The following table shows the true and assessed valuation of these companies for the years 1919 and 1920.

TABLE 24
ASSESSED AND TRUE VALUES OF INTER-DISTRICT PUBLIC UTILITIES AS DETERMINED BY TAX COMMISSION FOR THE YEARS
1919 AND 1920.

	1920	1919	True Value	Assessment	True Value	Assessment
Amherst Electric Service Co.	\$15,000.00		\$13,880.00		\$15,000.00	\$13,891.00
Apple River Milling Co.	200,000.00		169,344.00		100,000.00	78,067.00
Badger Public Service Co. ⁽¹⁾	75,000.00		72,681.00		50,000.00	44,372.00
Bark River Electric Light & Power Co.	14,000.00		13,761.00		13,000.00	12,015.00
Belleville Electric Co.	35,000.00		34,896.00		25,000.00	24,935.00
Beloit Water, Gas & Electric Co.	1,600,000.00		1,581,985.00		1,400,000.00	1,161,087.00
Bloomington Public Service Co.	6,000.00		4,518.00		.....	.....
Bloomington Electric Light & Power Co.	10,000.00		9,059.00		10,000.00	9,154.00
Burkhardt Milling & Electric Power Co.	200,000.00		175,716.00		150,000.00	126,589.00
Cambridge-Albion Electric Co.	25,000.00		24,552.00		15,000.00	14,495.00
Caryl Electric & Milling Co.	25,000.00		19,280.00		20,000.00	17,315.00
Central Wisconsin Power Co.	150,000.00		129,189.00		100,000.00	78,888.00
Central Wisconsin Utilities Co.	225,000.00		221,569.00		200,000.00	191,196.00
Chetek Light & Power Co.	35,000.00		28,611.00		26,000.00	18,081.00
Coleman Pound Light & Power Co.	10,000.00		7,322.00		10,000.00	8,767.00
Colfax Light & Power Co.	20,000.00		15,731.00		.....	.....
Cross Plains Electric Co.	7,000.00		7,000.00		7,000.00	6,726.00
De Pere Electric Light & Power Co.	120,000.00		119,763.00		120,000.00	109,649.00
Durand Light & Power Co.	60,000.00		42,084.00		70,000.00	45,355.00
Elderon Light & Power Co.	1,500.00		1,176.00		1,200.00	1,051.00
Fairwater Electric Co.	25,000.00		23,440.00		20,000.00	19,800.00
Frederick Electric Light Plant	25,000.00		20,441.00		14,000.00	11,812.00
Friendship Electric Light & Power Co.	25,000.00		22,206.00		23,000.00	17,119.00
Great Northern Power Co.	275,000.00		198,437.00		250,000.00	177,541.00
Honey Creek Electric Light Co.	5,000.00		5,000.00		4,000.00	3,072.00
Interstate Power Co. of Wisconsin.	225,000.00		203,013.00		140,000.00	130,164.00
Interstate Light & Power Co.	450,000.00		436,158.00		450,000.00	421,880.00
Platteville Division	225,000.00		188,755.00		250,000.00	172,487.00
Apple River Division	700,000.00		670,925.00		600,000.00	542,869.00
Janesville Electric Co.	16,000.00		13,611.00		16,000.00	12,866.00
Lena Electric Light & Power Co.	9,000.00		8,478.00		9,000.00	7,453.00
Lowell Light & Power Co.	2,300,000.00		2,296,783.00		2,300,000.00	2,296,106.00

Mellen Water & Light Co.	25,000.00	25,000.00	21,000.00	20,202.00
Midland Public Service Co.	40,000.00	34,161.00	35,000.00	26,017.00
Milwaukee Gas Light Co.	15,000,000.00	14,800,574.00	15,000,000.00	13,727,182.00
Mineral Point Public Service Co.	525,000.00	500,408.00	525,000.00	470,305.00
Montello & Harrisville Elec. Lt. & Power Co.	40,000.00	20,029.00	30,000.00	22,380.00
Mt. Hord Heat, Light & Power Co.	35,000.00	34,737.00	25,000.00	33,840.00
Nekoosa Edwards Light & Power Co.	50,000.00	44,195.00	50,000.00	47,837.00
Neshonoc Light & Power Co.	30,000.00	27,558.00	25,000.00	22,095.00
New Butler Electric Light Co.	10,000.00	8,044.00	8,000.00	6,448.00
New Richmond Power Co.	25,000.00	19,427.00	20,000.00	14,827.00
New Richmond Boiler Mills.	150,000.00	126,175.00	125,000.00	79,102.00
North Milwaukee Light & Power Co.	70,000.00	63,850.00	50,000.00	47,841.00
Northwestern Light & Power Co.	40,000.00	39,721.00	30,000.00	28,260.00
Oakfield Light & Power Co.	25,000.00	24,662.00	20,000.00	42,165.00
Oconto Service Co.	46,000.00	43,996.00	50,000.00	42,165.00
Odanah Iron Co.	8,000.00	7,312.00	8,000.00	7,253.00
Orange Light & Power Co.	5,000.00	3,954.00	5,000.00	4,298.00
Oshkosh Gas Light Co.	1,300,000.00	1,300,000.00	1,500,000.00	1,375,006.00
Oslo Light & Power Co.	88,000.00	79,631.00	75,000.00	70,124.00
Peninsular Power Co.	250,000.00	149,157.00	200,000.00	144,890.00
Peoples Water Light & Power Co.	40,000.00	40,000.00	40,000.00	38,332.00
Polk Electric Light Co.	18,000.00	15,600.00	12,500.00	9,779.00
Polish Woodware L. & P. Co.	30,000.00	18,625.00	10,000.00	6,635.00
Rainierland Light & Power Co.	280,000.00	259,303.00	275,000.00	243,924.00
River Falls Power Co.	15,000.00	14,594.00	60,000.00	41,050.00
St. Croix Falls, Wis., Improvement Co.	1,350,000.00	1,144,415.00	1,200,000.00	1,08,731.00
St. Croix L. D. & H. Co.	60,000.00	49,904.00	75,000.00	63,968.00
Sauk Prairie Light & Power Co.	10,000.00	9,807.00	8,000.00	7,262.00
Southern Wisconsin Power Co.	1,600,000.00	1,481,120.00	1,500,000.00	1,321,875.00
Southern Wisconsin Electric Co.	600,000.00	576,233.00	450,000.00	424,464.00
Summer Light Co.	5,000.00	5,412.00	5,000.00	4,192.00
Tomahawk Light, Tel. & Improv. Co.	85,000.00	84,467.00	70,000.00	60,964.00
Twin Bluff Mill, Power & Lt. Co.	12,000.00	9,035.00	8,000.00	6,463.00
Wisconsin Power, Lt. & Heat Co.	1,400,000.00	1,330,215.00	1,020,824.00	924,104.00
Wis.-Minn. Light & Power Co., Rice Lake Div.	250,000.00	222,040.00	225,000.00	183,357.00
Wis.-Minn. Lt. & Pr. Co., Sparta Div.	• 150,000.00	• 139,884.00	• 150,000.00	• 138,279.00
Wisconsin River Power Co.	3,500,000.00	3,232,075.00	3,250,000.00	2,927,641.00
Wisconsin Valley Utilities Co.	120,000.00	115,271.00	20,000.00	17,738.00
Wittenberg Electric Co.	20,000.00	17,846.00	5,000.00	4,713.00
Woodland Light & Power Co.	5,000.00	4,366.00	5,000.00	4,366.00
Total	\$34,411,500.00	\$33,058,975.00	\$32,573,384.00	\$29,403,891.00

¹ Assessed under name Elkhart Lake Lt. & Pr. in 1919. ² Assessed under name Abbotford Elec. Lt. in 1919.

CONSERVATION AND REGULATION COMPANIES

Companies organized for the purpose of regulating the height, flow and conservation of water in public reservoirs are known as conservation and regulation companies. There are two such companies in the state. They are assessed by the tax commission and are subject to the average state rate. Taxes are distributed as in the case of street railways.

The following tables show the valuations and taxes of these companies.

TABLE 25
CONSERVATION COMPANIES

	Assessment	Taxes
1916.....	\$290,000	\$3,830.05
1917.....	290,000	4,015.00
1918.....	320,000	4,447.23
1919.....	345,000	5,047.67
1920.....	350,000	6,633.61

TABLE 26
ASSESSMENT AND TAXES OF CONSERVATION COMPANIES FOR THE YEARS 1918, 1919 AND 1920

	1918		1919		1920	
	Assess- ment	Taxes @ .01389761	Assess- ment	Taxes @ .01463091	Assess- ment	Taxes @ .01895318
Chippewa & Flambeau Improvement Company.....	\$20,000	\$277.95	\$20,000	\$292.62	\$25,000	\$473.83
Wisconsin Valley Improvement Company.....	300,000	4,169.28	325,000	4,755.05	325,000	6,159.78
Totals.....	\$320,000	\$4,447.23	\$345,000	\$5,047.67	\$350,000	\$6,633.61

TELEGRAPH, EXPRESS, SLEEPING CAR, AND FREIGHT LINE AND EQUIPMENT COMPANIES

The remaining corporations assessed under the *ad valorem* system are telegraph, express, sleeping car, and freight line and equipment companies. They have this in common: They are all closely connected with railroad operations and are largely engaged in interstate business. Most of them own no real estate within the state.

Most telegraph lines are on railroad right of ways so with the exception of office space, which is usually leased, there is no real estate. Express companies as a rule have only office equipment, horses, wagons, auto trucks, etc. Sleeping car and private car lines (freight line and

equipment companies) own cars which are hauled under contract by the railroads. There is only one sleeping car company, the Pullman Company, and since the World War, one express company, namely, the American Railway Express Company. There are 90 freight line and equipment companies assessed for the year 1920.

All of these companies are called upon to make a report to the tax commission as to earnings, property, etc., both for the system and for Wisconsin separately. The entire property and business is first valued as a unit after which an apportionment is made to Wisconsin usually on the basis of the percentage which the car mileage, wire mileage, and earnings in Wisconsin bear to the system.

The claim is constantly being made by these companies that the proper method of assessment is on the basis of physical property only. As this, of course, leaves out of consideration the valuation, if any, of their contracts with and use of the railroads, it has not been recognized. The Pullman Company is now contesting its taxes for the year 1913 and all subsequent assessments are involved. Both the validity of the statute and the propriety of its application by the commission are under attack.

The following tables show the assessments and taxes of these companies since they have come under the jurisdiction of the tax commission.

TABLE 27

TELEGRAPH COMPANIES

Year	Assess- ment	Taxes	Year	Assess- ment	Taxes
1907	\$2,048,000	\$22,426.61	1914	\$2,025,000	\$28,094.82
1908	1,850,000	22,449.12	1915	2,085,000	27,121.12
1909	1,873,000	21,409.96	1916	2,385,000	31,416.67
1910	1,911,000	21,504.93	1917	2,785,000	38,557.97
1911	1,961,000	21,923.36	1918	2,985,000	41,484.34
1912	1,961,000	21,714.30	1919	3,500,000	51,208.20
1913	2,026,000	23,072.52	1920	4,325,000	81,972.50

TABLE 28

EXPRESS COMPANIES
(First ad valorem assessment in 1903)

Year	Assess- ment	Taxes	Year	Assess- ment	Taxes
1903	\$765,555	\$8,865.12	1912	\$1,570,000	\$17,406.34
1904	787,504	9,009.33	1913	807,500	9,554.69
1905	808,453	9,113.39	1914	781,000	10,885.61
1906	802,758	9,136.40	1915	805,000	10,728.50
1907	853,332	9,344.39	1916	1,195,000	15,741.27
1908	818,156	9,361.34	1917	1,830,000	18,413.67
1909	822,421	9,400.96	1918	1,005,000	13,967.08
1910	988,250	11,121.01	1919	700,000	10,241.64
1911	1,455,000	16,266.43	1920	500,000	9,476.59

TABLE 29
SLEEPING CAR COMPANIES
The Pullman Company

Year	Assess- ment	Taxes	Year	Assess- ment	Taxes
1903.....	\$309,292	\$3,581.60	1912.....	\$1,500,000	\$16,630.26
1904.....	310,811	3,555.79	1913.....	1,800,000	21,288.38
1905.....	370,352	4,174.85	1914.....	2,200,000	30,522.88
1906.....	466,000	5,308.96	1915.....	2,200,000	29,820.13
1907.....	487,949	5,343.28	1916.....	2,200,000	28,979.74
1908.....	460,546	5,301.97	1917.....	2,200,000	30,458.72
1909.....	504,909	5,771.53	1918.....	2,000,000	27,795.20
1910.....	522,800	5,883.19	1919.....	1,600,000	23,407.47
1911.....	1,130,000	12,633.04	1920.....	1,775,000	33,641.89

TABLE 30
FREIGHT LINE AND EQUIPMENT COMPANIES

Year	Assess- ment	Taxes	Year	Assess- ment	Taxes
1903.....	\$177,237	\$2,052.42	1912.....	\$837,700	\$9,287.44
1904.....	173,641	1,986.51	1913.....	866,000	10,246.88
1905.....	250,581	2,824.70	1914.....	896,740	12,441.40
1906.....	269,760	3,070.34	1915.....	970,000	12,927.51
1907.....	310,077	3,395.64	1916.....	955,500	12,584.42
1908.....	313,660	3,610.98	1917.....	1,047,000	14,485.18
1909.....	331,175	3,785.61	1918.....	1,284,900	17,857.03
1910.....	389,529	4,383.47	1919.....	1,363,300	19,946.17
1911.....	771,930	8,629.93	1920.....	1,384,000	26,231.22

RECOMMENDATIONS AS TO ASSESSMENT OF RAILROADS.

Some minor changes seem desirable in the law relating to the assessment of railroads.

As heretofore stated, the Interstate Commerce Commission prescribes the system of accounts for railroads and other public service companies engaged in interstate commerce. All such companies file a report with that commission on forms prescribed by it. Such reports require considerably more detail as to property, assets, earnings and operating statistics than is essential in a report for tax purposes. Nevertheless, there are occasions when a special investigation of a particular account must be made and such details become important. It is in every way desirable, therefore, in order that the statistics returned to the tax commission may be verified by comparison with statistics returned to the Interstate Commerce Commission, that the period covered by the reports shall be identical.

Prior to 1917 all reports to the Interstate Commerce Commission and to state tax and regulating commissions generally were made for the fiscal years ending on June 30. In that year the Interstate Com-

merce Commission issued an order that future reports be made to cover the calendar year ending December 31 and the state commissions, including the tax commission of this state, were obliged to make a similar change.

In 1919 the Wisconsin statute relating to reports to the tax commission was amended, the commission being given the power to designate the period to be covered by the report. Reports have since been required for the calendar year. In other respects, however, the statute was not changed. The original railroad tax law (Chapter 315, Laws of 1903) drafted on the assumption that reports would be made for the fiscal years ending June 30 still remains in force. Section 1211—8 provides that the assessment shall be commenced between September 1 and November 1 and is to be completed February 1 of the following year. The first installment (one-half) of the tax is required to be paid to the state treasurer May 1. (Section 1211—15).

Experience has demonstrated that at least two and one-half months elapse after the end of the period for which reports are required before such reports are filed by the companies. Other commissions frequently grant more time. Few reports are available until March 15, and most of them not until April 1.

Now, if the commission commences the assessment in September as the statute now prescribes, it has before it reports eight months old. Meanwhile, there have been additions to property and other changes. In view of this condition it is believed advisable that the assessment be commenced each year immediately upon receipt of the reports, i. e., March 15 to April 1.

As it requires at least a month to properly edit, tabulate and make the necessary computations relating to valuation, the preliminary assessment cannot be made much earlier than May 1. It is, therefore, believed that the statute should be further amended fixing this as the date instead of the period now prescribed.

This will necessitate a further change as to the dates for payment of the tax. The statute now prescribes, as stated above, that the tax shall be paid in two installments, one-half on May 1 and the remaining one-half on November 1. It is recommended that these dates be extended, viz.: to June 1 and December 1 of each year.

CHAPTER VII

VALUATION OF IRON MINES IN WISCONSIN

By W. O. HOTCHKISS

The legislature of 1913 directed the Geological and Natural History Survey to secure the facts needed for a valuation of the mines of the state for the purpose of assisting the Tax Commission in assessing these properties. This law was later amended so that this work is now restricted to the iron mines of the state. Since 1913, accordingly, the Geological Survey has made a valuation of these properties each spring and turned this valuation over to the Tax Commission. The iron mines of Wisconsin are in three districts, the Gogebic Range in Iron County, the Mayville district in Dodge County, and the Baraboo district in Sauk County.

Owing to the fact that mines are relatively few in number and are rarely sold, it is not possible to arrive at a close valuation of these properties on the basis of sale. A recognition of this fact and the further fact that the valuation of mines requires a considerable amount of technical knowledge of mining was the reason why the legislature called upon the Geological Survey to assist the Tax Commission.

Before describing methods followed in arriving at the valuation of a mine, a better understanding of the problem will be obtained if we discuss briefly the elements which make up the value of a mining property.

The first of these is the ore.

The second is the shaft and other openings by which access to the ore is gained.

The third is the machinery and equipment necessary to mine the ore and take it to the surface, such as drills, mine cars, haulage locomotives, hoists, etc.

The fourth element comprises the repair shops, warehouses, and other buildings which are necessary for the conduct of the operation and housing of employees.

The fifth element is the stock or ore piles at the surface ready for shipment. As practically all the iron ore shipped from Wisconsin goes by boat down the Great Lakes, this fact necessitates

the accumulation of the ore in great piles at the surface during the winter months when navigation is closed.

In addition to the foregoing major items of property there are miscellaneous things such as teams and wagons, mine timber, etc.

If the custom followed with farm property or manufacturing property were followed, each of these items would have to be valued by itself.

This would make a very difficult job, particularly with relation to the large item of value, the ore in the ground. As the valuation of ore in the ground by itself is an exceedingly difficult and practically impossible matter, valuing engineers both for taxation purposes and for the occasional necessity of valuation for sale, consolidation, or joint operation have used a simpler and more accurate method.

This method is exactly the same in principle as insurance companies use in computing the price of an annuity. If a man desires to purchase an income of \$1,000.00 a year for ten years, he has to pay down a sum which together with the interest upon it will enable the insurance company to pay him the income desired. For the first \$1,000.00 to be paid at the end of the first year he pays a sum which at the given rate of interest will amount to \$1,000.00 at the end of *one* year. For the \$1,000.00 to be paid him at the end of the second year, he pays the sum which together with the interest on that sum for *two* years will equal \$1,000.00. For the \$1,000.00 to be paid at the end of the third year, he pays a sum which together with interest upon it for *three* years will amount to \$1,000.00. The sum of all these "present values" is the amount which he must pay the insurance company for the \$1,000.00 annuity.

If we were to reverse this process and value a business which will return to this man a net income of \$1,000.00 a year, we could do it in exactly the same way. This is the method which is applied by valuing engineers the world over to the valuation of mines. It does not result in a value of the mine proper, but it results in a valuation of the *total future business* of the company. While the method differs from that used in valuing a farm or business property, it results in practically the same valuation. If a certain farm after paying for the labor of producing the crops will return a perpetual net income of \$6.00 per acre, at ordinary rates of interest this farm would be worth \$100.00 per acre.

The chief difficulty in connection with the valuation of a mine comes in estimating the total amount of ore that is to be produced in that property. In none of the iron mines in Wisconsin can this be known with any great degree of accuracy. A mine sinks its shaft deeper and puts in a new level and develops the ore, so that they know the size of the ore bodies on that level. The ore that they have already developed on the levels above gives a very good

idea of the total amount of ore above this bottom level and can be estimated very closely. This ore, the extent of which is fairly completely proven, is called developed or proven ore. The difficulty comes in arriving at a fair idea of how far below the bottom level the ore body may extend. It may go five feet or it may go several hundred feet. When the State of Michigan started to value its mines in this fashion, a large number of hearings were held and it was finally agreed upon by the valuing engineers and the mining companies that to assume a downward extension of 100 feet below bottom levels was an assumption that was fair and reasonable both to the taxing bodies and to the mining companies. When this work was started in Wisconsin, this matter was discussed at considerable length by the members of the Tax Commission and the Geological Survey and the mining companies and it was decided to adopt this same extension of 100 feet below bottom levels excepting in cases where drill holes or other information may prove definitely that the ore body extends either deeper or less deep than this 100 feet.

In determining the valuation of a mine for the Wisconsin Tax Commission, the Geological Survey employs practically the same method as does Michigan. This method involves first the estimating the *total tonnage* to be mined, second estimating the future *yearly production*, and third from the records of the company finding the *average profit per ton* made in the seven years preceding the time of valuation. This profit per ton multiplied by the tons per year gives the total yearly profits to be expected from the mine. This yearly profit is treated as an annuity, each annual profit is discounted at the rate of six per cent to its present value at the time of valuation. The sum of these present values of future annual profits is taken as the *total value of the business of the company*.

In reaching the figures for tonnage of ore, allowance is made for the bunches of rock that are always found within the limits of the ore bodies. This allowance is that established by the past history in each mine, but is usually ten per cent. In estimating the future annual production due consideration is given to the facts—whether this will increase or decrease or remain stationary.

In estimating the profit per ton the figure desired is not only the profit to the operating company, but the total profit yielded by the property. The profit from the mine is usually divided among three groups. First is the operating company which makes a profit (or loss as the case may be). Next is the owner of the land who leases it to the operating company and receives as rent a certain royalty on each ton of ore shipped. Third is the banker who loans money to operate the property, and so can be considered to have a temporary interest in the property. His share of the profits is received as interest on his loan.

To illustrate the way in which the total profit is derived, the following three cases are shown:

	I	II	III
Operator's profit per ton-----	\$.75	\$.20 loss	\$.70 loss
Royalty per ton-----	.30	.30	.30
Interest per ton-----	.05	.05	.05
 Total profit per ton-----	 \$ 1.10	 \$.15	 \$.35 loss

The profit figure used in valuing the mine for taxation is that which a man would get if he bought out both the operator and the owner of the land and used his own money instead of borrowing at the bank.

In the elements before described as making up the value of a mine all but the fifth have a value only so long as there remains ore in the ground to be mined. Obviously the shaft will have no value when the ore is all mined. In a district where there is no other industry the mine buildings, and the employees' homes will be valueless when the ore is mined out as there will be no occupation for the miners and they will be forced to seek work in other regions. The mine machinery will have only a scrap value when the ore is gone as most of it is designed to fit the needs of this particular mine.

So, if we consider our hypothetical buyer, all these items would have to be included by him in his purchase price, for if he paid more than the profit warranted—all these items have been contributing during the past seven years to the profit used as a base figure—he would not get his money back.

Consequently the present value of the future profits includes the value of the buildings and all other personal property used to operate the mine as well as the value of the ore in the ground.

In addition to this value the operator has an ore stock pile all mined and ready to ship on the assessment date—May 1. He has expended money and labor in mining this ore, and hoisting it, and piling it at the surface. The value of this stockpile is, of course, not the value that will be ultimately realized. It is valued as a merchant's stock would be valued—at what he could sell it for as a unit, not at what he will receive when he retails it. The merchant's stock must be carried on his shelves at risk of fire or other damage for months before it can be sold, and there is a very considerable selling expense. So no purchaser of the stock would pay the retail price. Similarly, an ore stockpile may have to be carried for several years before the owner is fortunate enough to sell it. This is particularly true of a pile of ore that is of poor grade. Furthermore the expense of loading and shipping, the selling expense and the profit a new purchaser would properly expect to make must be deducted from the ultimate selling price.

On the other hand an operator may have his ore all sold by May 1st so that he knows definitely what he will receive.

All these facts are taken into consideration when valuing the stockpile.

Therefore the figures furnished by the Geological Survey to the Tax Commission are

1. A value of the "*ore in the ground*" which includes the value of all the real and personal property necessary to operate the mine. This includes in addition to ore in the ground the value of the shaft and openings, the machinery and equipment, the shops, warehouses and other buildings necessary for operating the mine and housing the employees, and the horses, wagons, mine timber, machinery supplies, and other items of personal property *excepting the stock pile*.

2. A value of the "*ore in stockpile*" which is the value that could be realized by a unit sale to a purchaser on the assessment date.

The law requires personal property and buildings to be valued separately from the land. Since the Geological Survey is not equipped to value buildings and personal property, aside from stockpiles, this has been left to the Tax Commission and the local assessors. In order to comply with the law the local assessor should value the personal property other than stockpile. This value should be subtracted from that given for "*ore in the ground*" and added to the "*value of ore in stockpile*" to get the *total personalty value*.

The remainder, after this subtraction, is the combined value of buildings and land. The local assessor should value the buildings and subtract them from this combined value entering the remainder as "*land value*" and his assessed value of buildings as "*improvements*".

This may be shown as follows:

1. "Value of ore in ground" as given by the Geological Survey	\$1,000,000.00
2. Local assessors' value of personal property other than stockpile	85,000.00
3. Total value of "land and buildings".....	<u>\$915,000.00</u>
4. Add—	
Assessor's value of personal property.....	\$85,000.00
"Value of stockpile" (given by Geological Survey)	280,000.00
5. Total value of personal property.....	<u>\$365,000.00</u>
6. Subtract from above—	
Value of land and buildings.....	\$915,000.00
The value of buildings as determined by the local assessor	115,000.00
7. Value of "land" or true value of ore in the ground....	<u>\$800,000.00</u>

These items are 100% of true value. If the other property in the taxing unit is assessed at only 90% or some other fraction of true

value, the same percentage of these values should be used. The assessor will then have the figures to enter in his book to comply with the law.

1. Value of personal property	\$365,000.00
2. Value of buildings,	115,000.00
3. Value of land	800,000.00
4. Total value of mine.....	\$1,280,000.00

THE INHERITANCE TAX

The proceeds from the inheritance tax are always uncertain in some degree, due, not only to the greater or less number of estates disposed of during the year by the several county courts, but also to the amount of property transferred in these estates. The very large estates are relatively few in number, and there may be several such estates settled in one year, and few or none in the next. In the largest estate settled during the last fiscal year the tax was computed and assessed at \$286,228.27. However, more than half of this amount was paid into the county treasury as an advance payment during the preceding year. Hence the tax in this estate affected the total inheritance taxes for the last two years. This illustrates the possibilities of variance in the total inheritance tax collected year by year.

As a matter of public interest the total inheritance tax paid into the state treasury year by year since the enactment of the law is given as follows:

June 30, 1904 (three months)	\$14,319.77
June 30, 1905	125,964.80
June 30, 1906	103,954.74
June 30, 1907	396,458.39
June 30, 1908	245,653.32
June 30, 1909	449,000.93
June 30, 1910	283,566.97
June 30, 1911	848,033.78
June 30, 1912	783,528.90
June 30, 1913	924,700.66
June 30, 1914	458,903.21
June 30, 1915	570,170.73
June 30, 1916	502,937.98
June 30, 1917	860,779.30
June 30, 1918	517,389.97
June 30, 1919	778,022.00
June 30, 1920	<u>1,115,643.85</u>
 Total	 \$8,979,029.30

In 1917 the rates were raised so as to increase the income from the tax to the probable extent of 25 to 33 per cent (Ch. 320, Laws of 1917, in effect June 2, 1917). The increased rates apply only to estates where death occurred after the passage and publication of the statute. Consequently, the effect of the increase could not be fully apparent in the returns to the state treasurer until about eighteen months after the enactment of the law. The effect of the increase for a full year is not apparent until the report for the fiscal year ending June 30, 1920.

It has been suggested that in view of the great increase in the public expenses during the last few years, the inheritance tax rates might be again increased. It may not be amiss in this place to offer a few suggestions proper for consideration in that connection.

Only three states now have no inheritance tax; Alabama, Florida and South Carolina. To these may be added Alaska and the District of Columbia. Hence the probability of removal from state to state to evade the tax on the part of wealthy residents has its limitations. But there are still five other states that have no direct inheritance tax, but only a tax upon transfers to collateral heirs and strangers.

The rates vary in the different states, no two states being entirely alike in this respect. The present rates in this state rank among the highest. The only state having a distinctly high rate is California. About one-third of the states may be fairly classed with Wisconsin; and about two-thirds of the states may be classified together as having rates that are materially lower.

The federal estate tax, enacted in its present form chiefly as a war measure, exceeds the state inheritance taxes by about three times in the larger estates. The smaller estates, those of \$50,000 and less of clear value, are exempt from the federal tax. The National Tax Association strongly advocates the repeal of the federal estate tax, leaving this source of revenue entirely to the states; but its repeal in the near future is not probable. While the state and national governments are taking about 12 to 15 per cent of the larger estates, it may be doubtful whether further increase of our state rates is advisable, especially in view of the fact that this state is one of those having the highest state rates. If the federal estate tax should be repealed in the near future, it is probable that some advance in our rates might well be made; and it is likely that some increase will be made in other states. In the meantime it is a question well worth considering whether it is wise to advance our rates much beyond those prevailing in other states.

CHAPTER VIII

STATISTICS ON GENERAL PROPERTY TAXES AND ASSESSMENTS

TABLE 31
TOTAL TAXES COLLECTED IN CASH BY ALL CIVIL DIVISIONS FOR YEARS ENDING JUNE 30

	1920	1919	1918	1917	1916	1915	1914	1913	1912	1911
General Property Tax.....	\$70,176,526	\$86,271,297	\$50,134,004	\$47,444,622	\$43,395,639	\$42,061,707	\$41,755,055	\$38,623,413	\$32,610,975	\$30,675,518
Other Taxes:										
Inheritance Tax*.....	1,206,101	841,105	550,341	630,572	543,716	616,401	496,112	989,676	847,058	916,783
Income Tax*.....	6,310,229	6,989,660	6,161,068	2,859,727	2,098,882	1,902,842	1,631,420	1,302,988	1,290,917	3,265,221
Railway (Steam).....	6,085,464	5,487,242	5,370,345	5,154,691	4,743,945	4,290,917	3,735,262	3,594,473	471,369	449,096
Street Railway.....	1,030,186	946,208	946,635	826,507	811,704	810,113	609,321	514,041	12,630	5,882
Freight Line.....	131,220	16,377	13,592	13,188	14,434	12,709	16,738	12,630	12,442	8,473
Sleeping Car.....	19,383	17,337	14,671	12,428	12,929	15,439	11,482	9,555	17,406	4,306
Telephone.....	10,242	13,999	18,414	15,741	10,729	10,386	10,127	28,095	23,973	11,121
Telegraph.....	51,217	20,152	40,025	35,016	39,262	14,127	20,886	253,894	230,919	21,741
Conservation and Regulation Companies.....	434,231	363,118	343,018	312,735	291,228	270,162	253,894	208,527	165,592	105,592
Total.....	\$86,568,106	\$72,098,718	\$64,497,779	\$58,592,818	\$52,707,982	\$51,616,761	\$50,279,436	\$42,661,984	\$38,623,067	\$36,192,452
Soldiers Bonus:										
General Tax Levy.....	\$6,928,859	...	...	...	...	...	...	...	...	...
Income Surtax.....	7,332,007	...	...	...	...	...	...	...	...	...
Soldiers Bonus.....	1,412,665	...	...	...	...	...	...	...	...	...
Educational Bonus.....										
Grand total.....	\$102,317,827	\$72,098,718	\$64,497,779	\$58,592,818	\$52,707,982	\$51,616,761	\$50,279,436	\$41,661,984	\$38,623,067	\$36,192,452

* Computed for all civil divisions on the basis of the state's share.

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	1920	1919	1918	1917	1916	1915	1914	1913	1912	1911
General Property Tax.....	\$50,176,526	\$56,271,297	\$50,154,004	\$47,444,622	\$45,365,689	\$42,061,707	\$41,755,065	\$38,623,413	\$32,610,975	\$30,675,518
Other Taxes:										
Inheritance Tax*.....	1,206,101	841,105	559,341	930,572	543,716	616,401	496,112	989,676	847,058	916,733
Income Tax*.....	6,310,229	6,989,680	6,161,068	2,959,727	1,959,882	2,063,842	1,902,988	1,631,420	3,564,473	3,263,221
Railway (Steam).....	6,095,484	5,487,242	5,270,305	5,155,981	4,804,190	4,758,945	4,260,917	3,733,262	3,449,066	4,713,360
Street Railway.....	1,920,159	949,298	949,635	829,507	844,704	810,113	618,321	514,041	471,365	5,883
Sleeping Car.....	131,220	16,377	13,592	13,168	14,434	12,708	10,128	16,650	12,655	11,121
Freight Line.....	19,383	17,637	14,671	12,428	12,929	12,449	11,182	9,242	8,473	4,396
Express.....	10,242	13,999	18,414	15,741	10,730	10,836	9,555	11,406	16,266	21,741
Telegraph.....	51,217	20,152	40,025	35,016	29,282	14,127	28,095	23,973	21,928	165,592
Telephone.....	434,231	363,118	343,018	312,733	291,238	270,762	253,894	230,919	209,527	209,527
Conservation and Recreation Companies.....	5,048	4,986	3,738	3,657	.....	.....	.....	.....	.....	.....
Log Driving and Boom Companies.....	831,323	779,188	711,360	662,725	610,983	686,190	652,304	605,160	563,460	521,273
Life and Accident Insurance.....	84,083	74,128	70,100	61,388	89,724	163,050	161,468	154,386	151,510	149,580
Fire Insurance.....	179,526	253,824	98,390	9,118	9,518	0,004	8,482	8,757	8,085	7,777
Occupational Tax.....	9,324	7,836	.....	.....	.....	.....	8,757	8,085	7,902	7,902
Suit Tax.....	.....	.....	.....	.....	.....	.....	32	32	27	194
Parks Roads.....	.....	.....	.....	.....	.....	.....	94,348	94,086	107,807	107,807
Total.....	\$86,568,106	\$72,089,718	\$64,497,779	\$58,545,818	\$52,707,982	\$51,616,761	\$30,278,436	\$32,061,984	\$38,623,067	\$36,192,452
Soldiers Bonus:										
General Tax Levy.....	86,929,859	.....	.....	.....	.....	.....	.....	.....	.....	.....
Income Surtax:	7,552,007	.....	.....	.....	.....	.....	.....	.....	.....	.....
Soldiers Bonus.....	9,324	7,836	.....	.....	.....	.....	.....	.....	.....	.....
Educational Bonus.....	1,472,655	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grand total.....	\$102,317,627	\$72,089,718	\$64,497,779	\$58,545,818	\$52,707,982	\$51,616,761	\$30,278,436	\$32,061,984	\$38,623,067	\$36,192,452

* Computed for all civil divisions on the basis of the state's share.

TABLE 32

TOTAL TAX LEVIES, STATE AND LOCAL ASSESSMENTS AND POPULATION OF WISCONSIN, 1872-1920

Year	Tax Levies				Assessments		Population
	Total	State	County	Local	State	Local	
1872....	\$7,895,131	\$781,774	\$2,034,926	\$4,578,431	\$390,454,875	\$337,997,854	('70) 1,054,870
1873....	7,789,075	727,202	1,946,694	5,115,179	.....	337,887,185	
1874....	7,696,248	598,513	1,767,112	5,335,623	421,285,359	337,758,068	
1875....	8,004,692	695,928	1,870,655	5,438,114	.....	351,468,391	1,236,729
1876....	8,097,435	788,042	1,734,286	5,574,207	423,506,290	352,815,635	
1877....	8,031,628	708,671	1,829,732	5,493,225	.....	346,062,373	
1878....	7,969,859	681,589	2,072,696	5,215,574	413,102,976	455,340,582	
1879....	7,577,768	457,453	1,996,046	5,124,269	438,071,801	406,308,185	
1880....	9,098,419	662,059	2,061,489	6,374,870	445,582,720	425,680,143	1,315,497
1881....	9,063,171	450,072	2,289,250	6,323,840	447,804,968	429,711,462	
1882....	.....	710,221	.....	.....	456,825,171	446,760,585	
1883....	9,985,353	332,031	2,425,283	7,228,039	.....	.....
1884....	.....	224,138	.....	.....	476,306,354	487,950,086	
1885....	11,199,506	773,745	2,590,376	7,835,385	488,139,614	.....	1,563,413
1886....	.....	783,159	.....	.....	496,507,152	503,085,254	
1887....	11,644,897	878,581	3,016,326	7,749,990	573,229,855	.....
1888....	1,069,542	.....	.....	.....	581,264,749	530,794,192	
1889....	12,490,530	873,888	3,358,724	8,257,918	577,082,815	.....
1890....	891,660	.....	.....	.....	592,890,719	579,839,542	
1891....	14,654,229	988,886	3,605,229	10,060,114	623,859,417	591,004,854	1,686,880
1892....	.....	1,018,720	.....	.....	634,000,000	603,609,173	
1893....	15,744,059	1,018,720	3,873,228	10,852,711	654,000,000	624,707,113	
1894....	.....	240,000	.....	.....	600,000,000	639,602,277	
1895....	16,561,888	1,372,713	4,411,954	10,776,721	603,473,526	632,680,710	1,987,915
1896....	16,388,856	1,195,070	4,373,889	10,769,897	600,000,000	633,347,607	
1897....	16,996,177	1,995,070	4,185,276	10,815,831	600,000,000	629,735,508	
1898....	16,891,266	1,492,570	4,049,168	11,349,528	600,000,000	628,504,011	
1899....	17,212,876	1,340,570	4,113,770	11,758,527	625,000,000	630,721,497	
1900....	19,376,442	1,345,570	4,336,823	13,644,049	630,000,000	746,022,932	2,069,042
1901....	20,360,831	2,257,854	4,550,872	13,552,105	1,436,284,000	1,082,641,064	
1902....	20,754,277	2,325,916	5,416,860	13,001,501	1,504,346,000	1,369,811,147	
1903....	20,776,180	1,027,220	5,854,290	13,894,670	1,753,172,000	1,358,098,346	
1904....	21,441,885	1,089,988	5,319,458	15,031,939	1,842,841,000	1,384,580,755	
1905....	22,896,641	1,167,035	5,948,975	15,780,631	1,952,700,000	1,411,576,454	2,228,810
1906....	23,267,646	643,680	5,709,100	16,914,866	2,124,800,000	1,408,922,432	
1907....	26,382,100	2,656,637	5,978,651	17,746,902	2,256,800,000	1,531,900,825	
1908....	28,332,045	2,875,723	6,461,609	18,994,713	2,478,561,786	1,565,864,550	
1909....	29,287,107	3,607,930	6,813,232	18,865,936	2,602,549,798	1,618,427,747	
1910....	30,675,518	3,746,561	5,387,860	21,541,097	2,743,180,404	1,680,811,886	2,333,860
1911....	32,610,975	3,739,588	5,963,554	22,907,833	2,941,412,842	1,907,872,199	
1912....	33,623,412	2,566,711	6,846,867	24,209,834	2,841,630,416	2,080,055,793	
1913....	41,755,035	7,655,318	8,166,701	25,933,016	2,998,187,705	2,451,962,013	
1914....	42,061,707	5,272,363	7,958,207	28,831,137	3,172,989,154	2,624,816,469	
1915....	43,865,640	4,430,736	8,733,807	30,201,097	3,299,831,408 ¹	2,741,568,724	
1916....	47,444,622	4,579,758	9,877,998	32,986,866	3,426,797,220	2,896,930,067	
1917....	50,134,005	4,797,946	10,304,195	35,031,864	3,607,470,442	3,073,186,438	
1918....	56,271,297	5,087,447	12,138,571	39,045,279	3,845,263,744	3,326,009,413	
1919....	70,198,976	7,125,865 ²	14,955,580	48,117,531	4,068,268,534	3,545,232,808	
1920....	.....	7,775,371	.....	.....	4,570,698,530	4,053,459,334 ³	2,6, 889

Charitable and penal charges included in county taxes. Special and school loans included in local taxes.

¹ Including terminal properties.

² Exclusive of soldiers bonus of 6,929,858.71.

³ Subject to corrections.

TABLE 38
TOTAL STATE AND LOCAL ASSESSMENTS BY YEARS AND CLASSES OF PROPERTY

Taxable Property as Classified for Taxation	State Assessment 1920	Local Assessment 1920	State Assessment 1915	Local Assessment 1915	State Assessment 1910	Local Assessment 1910	State Assessment 1905	Local Assessment 1905
Total of all Property.....	\$4,570,698,580	\$4,053,450,324 ¹	\$3,290,511,408	\$2,741,568,724	\$2,743,180,404	\$1,680,811,386	\$1,952,700,000	\$1,411,576,454
Real Estate.....	3,565,811,446	3,115,540,755	2,702,982,055	2,266,598,670	2,108,160,021	1,356,777,232	1,513,325,382	1,168,451,206
Personal Property.....	1,004,887,082	917,966,519	587,539,408	474,170,954	635,040,385	321,634,154	459,394,618	221,125,436
Horses and Mules.....	6,707,370	59,553,867	73,889,222	66,185,945	60,987,594	44,100,867	49,786,443	33,312,906
Neat Cattle.....	208,981,080	169,307,059	92,878,394	80,665,089	65,539,182	41,198,349	57,050,631	34,539,154
Sheep.....	5,187,794	3,735,929	1,254,116	1,033,388	2,936,093	1,157,167	2,510,830	1,374,139
Swine.....	10,289,575	14,540,361	9,040,121	7,425,488	5,679,197	4,334,174	5,903,146	3,158,784
Wagons, Carriages and Sleighs.....	9,432,105	10,609,862	11,849,087	9,099,947	16,305,130	7,348,750	9,048,263	6,104,408
Merchants and Mrs' Stock.....	368,207,972	369,646,886	211,442,328	156,188,786	189,759,872	86,178,242	.....	.....
Leaf Tobacco.....	15,323,737	17,890,711	9,182,909	7,694,778	20,888,380	11,376,183	.....	.....
Logs and Timber.....	.....	.....	.....	.....	.....	.....	.....	.....
Steam and Other Vessels and all other Personal Property.....	58,325,714	57,940,550	54,575,658	41,569,282	86,134,356	38,124,084	203,498,625	121,793,094
Water and Light Companies, Automobiles and other Motor Vehicles.....	45,288,474	42,149,220	36,005,671	31,504,311	29,719,763	18,856,655	.....	.....
Bank Stock.....	157,901,473	102,759,482	29,782,879	23,916,071	3,524,068	3,914,812	38,901,050	23,491,717
Money and Credits.....	79,201,698	60,770,702	57,559,018	40,086,459	49,765,731	36,160,659	72,625,630	18,259,246
Watches, Pianos, Organs and Bicycles.....	.....	.....	.....	.....	95,828,854	22,349,806	5,244,467	8,062,063

¹ Subject to corrections.

TABLE 34
THE LOCAL ASSESSMENT OF ALL PROPERTY BY COUNTIES WITH THE PER CENT OF TRUE VALUE FOR EACH YEAR AND THE PER CENT OF INCREASE OF 1920 OVER 1916

	1920	Per cent of true value	1919	Per cent of true value	1918	Per cent of true value	1917	Per cent of true value	1916	Per cent of true value	Per cent of increase 1920 over 1916
Adams	\$9,340,299	77.17	\$8,558,668	73.92	\$8,452,012	75.90	\$7,710,177	72.89	\$7,446,814	72.38	24.32
Ashland	36,153,759	108.97	21,145,178	87.00	18,997,880	82.73	18,546,317	86.68	17,799,351	85.70	69.38
Barron	45,185,019	84.92	34,456,639	81.98	31,457,026	78.18	29,017,315	81.23	27,760,073	84.16	62.77
Bayfield	28,182,620	92.58	20,477,164	81.98	18,151,881	79.52	16,001,158	80.00	16,501,376	82.32	88.06
Brown	88,614,120	99.12	74,618,331	96.31	66,709,976	95.07	64,812,474	94.52	67,665,166	87.31	35.70
Buffalo	24,006,637	75.88	21,269,889	77.24	19,423,873	74.47	18,070,374	74.37	17,028,888	74.84	41.08
Burnett	11,507,186	75.30	9,480,887	77.67	9,039,201	79.66	8,461,323	81.88	7,901,979	82.86	45.90
Calumet	34,697,339	86.00	33,157,247	88.86	31,641,882	87.55	30,914,886	89.16	29,367,160	88.16	18.17
Chippewa	48,371,359	84.54	39,326,371	81.64	32,825,008	80.21	34,566,901	84.75	33,986,077	86.17	42.53
Clark	44,298,264	74.48	38,496,643	76.53	34,983,188	73.97	33,778,061	70.57	26,828,481	70.95	65.00
Columbia	54,157,948	73.24	60,183,163	81.40	48,636,978	82.77	47,217,658	82.98	44,775,006	81.68	20.94
Crawford	25,915,048	88.23	21,883,517	84.92	19,347,304	80.42	18,276,533	83.89	17,129,766	78.00	72.30
Dane	14,692,818	94.86	18,847,972	97.98	19,063,877	90.52	178,564,765	98.00	158,701,947	98.00	30.64
Dodge	112,950,500	92.11	90,113,082	90.52	90,726,798	88.68	88,314,164	89.02	81,227,636	86.60	30.06
Door	23,751,011	89.30	21,804,164	91.63	21,588,167	94.94	18,172,304	85.44	17,191,642	82.90	33.34
Douglas	15,987,369	68.27	48,042,487	67.26	45,513,237	68.95	42,251,929	66.87	43,784,687	64.43	27.86
Dunn	37,051,859	75.00	78,932,506	62.98	25,185,511	60.10	33,635,242	67.60	22,420,420	71.70	61.94
Fond Orlaie	43,620,758	86.91	30,329,251	70.10	27,936,882	71.85	36,032,707	72.52	24,730,122	73.40	77.60
Florence	3,624,741	60.60	3,257,073	64.78	2,521,711	68.58	3,195,049	51.50	3,256,209	66.88	12.68
Pond du Lac	98,778,531	97.72	96,349,025	94.83	81,386,482	94.27	73,466,431	88.48	68,959,615	86.74	44.46
Forest	10,518,126	60.70	9,422,070	58.98	9,467,401	63.17	9,282,447	46.38	9,104,387	43.26	14.77
Grant	86,526,645	86.70	78,737,549	90.40	71,941,638	88.96	68,386,707	86.77	68,785,427	88.50	34.07
Green Lake	68,420,309	104.32	56,681,223	100.10	55,442,811	96.42	52,511,712	93.64	50,735,603	94.51	30.94
Iowa	29,444,607	90.24	27,719,073	89.22	26,122,215	91.02	20,585,112	73.18	20,219,965	75.68	45.60
Le Sueur	58,526,678	86.10	54,727,108	92.96	48,777,416	86.77	45,662,900	86.98	45,774,320	90.00	33.68
Iron	14,729,389	95.27	10,987,568	76.13	10,382,290	73.40	10,069,392	75.18	10,262,867	81.77	44.38
La Crosse	23,350,869	78.68	18,559,025	72.62	17,411,672	73.15	15,200,437	70.12	13,375,381	68.32	29.15
Marinette	56,182,055	90.32	66,281,889	92.84	60,719,386	87.87	56,767,451	84.29	56,164,107	86.82	22.15
Menomonie	21,102,166	77.92	20,444,003	77.92	17,880,989	78.85	14,786,621	70.44	15,487,122	86.90	56.90
Menasha	76,449,714	91.63	60,903,584	91.08	54,185,744	92.20	55,911,985	90.82	55,002,245	90.35	45.08

GENERAL PROPERTY TAXES AND ASSESSMENTS. 127

Keewaunee	26,141,902	24,855,648	98.69	24,363,288	98.55	21,613,827	84.06	21,020,462	85.36	
Le Crose	60,111,740	49,069,208	80.42	46,804,689	91.63	42,096,682	87.48	38,243,779	87.67	
Lafayette	62,860,802	58,188,253	99.40	53,610,805	98.82	49,655,689	91.06	47,735,290	92.80	
Langlade	23,502,109	18,414,682	75.23	18,414,475	75.55	16,796,258	74.67	16,045,879	74.96	
Lincoln	21,702,404	86.80	20,380,887	88.22	14,604,101	66.83	14,110,723	68.62	66.65	
Manitowoc	88,847,806	79,472,586	98.46	71,016,247	98.82	66,949,792	96.21	63,888,636	96.88	
Marathon	62,487,498	55,143,019	65.18	48,203,869	64.93	44,627,113	65.38	43,370,384	68.32	
Marquette	21,902,292	23,980,417	74.74	22,771,053	75.09	22,682,826	72.94	22,282,252	72.99	
Milwaukee	11,349,627	67.38	10,737,157	69.78	10,121,650	69.9	9,980,476	71.62	9,757,762	72.36
Monroe	816,725,946	96.39	708,874,983	90.88	688,295,017	93.36	681,582,015	91.03	600,768,382	92.22
Ontario	38,286,804	84.90	34,617,809	88.28	33,455,820	83.87	31,581,019	85.43	30,580,388	89.68
Oneida	26,483,968	82.73	23,950,361	85.44	22,956,977	81.35	20,370,901	79.42	18,012,346	71.00
Outagamie	16,986,120	14,798,968	82.06	13,196,619	82.42	11,968,238	80.10	11,292,451	81.56	
Outaukum	76,992,588	88.86	68,201,710	84.90	68,277,566	85.16	60,957,864	87.57	68,274,727	88.44
Pepin	27,341,984	81.19	26,995,908	84.69	24,333,756	88.32	23,168,441	82.78	22,106,897	82.55
Pierce	8,689,759	69.04	7,506,204	67.71	7,124,561	67.60	6,370,378	65.30	6,188,294	66.95
Polk	32,084,397	78.06	27,370,361	79.10	24,947,885	77.49	22,661,148	75.21	20,925,976	76.18
Portage	33,726,774	78.76	29,423,329	77.68	29,004,773	79.97	23,472,891	78.29	21,379,276	81.33
Price	16,942,567	75.16	20,094,066	86.49	26,328,487	79.82	24,746,774	76.00	22,837,276	76.65
Racine	116,349,742	88.21	101,455,451	89.36	92,089,607	87.38	87,042,504	92.46	79,220,358	87.90
Richland	41,259,032	86.90	32,776,440	79.21	30,168,826	79.00	28,388,364	80.30	28,114,829	90.54
Rock	117,228,478	91.55	94,159,826	85.36	88,103,798	88.24	82,185,621	83.06	77,827,254	80.58
Rusk	18,632,210	87.90	15,087,728	82.34	13,991,905	81.22	12,544,941	78.32	10,819,956	71.56
St. Croix	40,466,492	77.23	36,277,947	80.19	32,197,617	75.50	29,296,282	74.71	28,043,424	75.30
Sauk	65,056,076	91.30	57,003,762	89.28	56,447,886	88.50	53,348,181	92.48	47,862,849	86.40
Sawyer	11,886,453	81.81	10,007,367	77.79	8,756,086	72.12	7,873,385	73.76	6,871,432	63.91
Shawano	34,906,193	77.60	31,244,202	78.74	28,986,960	74.51	26,055,604	80.86	25,197,676	78.86
Shiocton	94,807,987	88.75	88,186,150	92.24	78,491,755	93.10	71,386,177	80.95	63,630,576	81.00
Taylor	17,669,145	74.16	15,726,954	77.62	14,187,177	75.50	12,361,906	71.37	11,567,724	68.32
Trempealeau	32,572,051	73.70	28,591,073	76.32	26,581,098	75.30	25,018,006	77.42	23,922,723	79.00
Vernon	44,150,061	82.48	38,442,325	81.90	36,803,388	83.25	35,017,896	86.90	31,921,015	84.63
Vilas	6,311,012	5,573,378	71.19	4,797,331	50.55	4,615,325	62.02	4,731,321	57.75	4,710,321
Walworth	69,594,377	88.08	65,245,007	91.92	62,739,454	91.34	60,046,568	90.98	58,371,104	91.48
Washington	11,820,794	10,415,989	76.57	9,944,987	78.06	9,265,290	81.62	8,533,948	82.00	8,320
Washington	48,241,295	86.86	42,822,760	88.74	37,900,225	80.81	36,072,248	80.86	33,816,408	81.92
Waikeshi	67,382,492	62,632,902	86.32	56,986,156	89.86	53,415,807	81.54	51,544,837	81.51	51,544
Waupaca	45,719,688	84.78	41,496,564	86.66	38,983,184	86.02	34,486,718	82.55	30,239,882	76.00
Waushara	21,846,394	98.38	21,174,021	92.14	20,847,984	91.73	18,988,236	74.90	16,052,059	44.82
Winnebago	97,820,388	100.10	88,877,933	101.95	81,336,774	97.75	76,507,318	96.63	73,276,828	97.86
Wood	44,636,982	91.56	39,448,566	98.50	32,900,461	80.90	28,955,780	75.78	27,150,804	74.85
Total	94,053,459,334	88.07	\$3,545,232,908	87.14	\$3,078,186,433	86.47	\$3,078,186,987	86.19	\$2,986,180,987	84.92

TABLE 35

Assessment	TOTAL REAL ESTATE Aggregate Value			TOTAL REAL AND PERSONAL PROPERTY Aggregate Value			
	Per cent to total	True value	Per cent to total	Assessment	Per cent to total	True value	Per cent of true value
Adams \$7,519,824	.240	\$9,868,007	.276	76,36	.229	\$12,053,770	.264
Ashland 21,173,458	.675	19,121,453	.596	110,74	.744	27,069,688	.606
Barron 36,102,613	1.120	42,247,988	1.185	83,07	1.114	53,461,580	1.168
Bayfield 23,020,848	.734	25,002,422	.701	92,06	28,182,620	30,108,424	.94,52
Brown 66,486,458	2.120	66,012,065	1.851	100,73	88,614,120	89,383,229	.98,58
Buffalo 18,385,444	.586	24,469,387	.687	75,04	24,006,637	31,634,673	.90,12
Burnett 9,372,796	.259	11,910,899	.334	78,70	11,507,085	14,687,386	.75,88
Calumet 28,561,345	.911	33,087,187	.928	86,31	34,687,339	40,943,461	.86,30
Chippewa 37,843,991	1.207	44,864,644	1.258	84,35	48,371,359	57,183,388	.84,54
Clark 88,808,648	1.078	46,886,888	1.316	72,09	44,268,264	50,428,217	.74,48
Columbia 42,735,286	1.385	54,336,072	1.524	78,76	54,157,948	68,195,622	.78,24
Crawford 20,470,827	.653	22,354,073	.627	91,56	25,915,068	29,383,486	.68,23
Dane 174,251,830	5.557	181,719,874	5.096	95,88	214,682,886	226,267,877	.94,96
Dodge 95,013,996	3.020	103,238,581	2,986	92,04	112,980,500	122,684,869	.92,11
Door 19,668,971	.628	21,443,310	.601	91,84	23,781,011	26,032,680	.86,30
Douglas 46,372,874	1.479	68,157,261	1.924	67,60	55,987,369	80,881,721	.76,27
Dunn 29,486,078	34,279,300	38,921,712	1.092	75,76	37,981,858	50,561,054	.69,27
Eau Claire 2,998,985	1.093	39,210,043	1.101	87,98	43,920,753	50,584,164	.86,51
Fond du Lac 79,367,012	.696	51,189,826	.144	98,34	3,624,741	1,060,578	.10,60
Forest 8,226,344	.262	15,310,143	.429	53,74	10,518,126	10,111,887	.2,212
Grant 68,532,927	2,186	78,602,746	2,204	87,17	85,589,646	2,110	.2,188
Green 53,623,983	1,710	50,986,620	1,929	106,23	66,430,369	63,805,612	.104,12
Green Lake 23,890,012	.760	26,294,888	.737	90,84	29,444,507	32,823,741	.714
Iowa 45,614,980	1,456	51,947,315	1,456	87,86	58,525,678	1,444	.1,437
Iron 11,304,162	.361	12,778,144	.358	88,46	14,729,309	365	.15,531,900
Jackson 18,507,586	.580	23,319,197	.654	79,36	23,339,869	.576	.29,081,382
Jefferson 16,970,983	1,849	61,120,573	1,714	98,90	76,397,038	1,808	.1,680
Juneau 16,370,874	.541	21,600,274	.603	21,162,555	1,522	.27,157,687	.594
Kenosha 56,616,962	1,774	62,586,949	1,754	88,92	75,449,714	1,862	.82,416,925

GENERAL PROPERTY TAXES AND ASSESSMENTS. 129

La Juarne	21,985,107	.700	24,479,177	.687	26,141,902	.645	30,149,373	.600	
La Crosse	43,221,222	1,382	44,876,061	1,259	46,111,740	1,483	63,334,051	1,336	
La Salle	52,816,924	1,684	52,313,585	1,467	62,850,902	1,651	63,212,706	1,383	
Lafayette	19,076,723	.609	21,452,680	.602	88,383	.610	29,321,216	.620	
Langiade	17,332,579	.563	22,217,265	.623	78,10	.580	29,666,181	.649	
Lincoln									
Manitowoc	65,346,075	2,084	68,786,727	1,967	93,64	83,947,806	2,069	89,708,198	1,963
Marathon	47,013,075	1,409	72,182,860	2,036	64,77	62,487,488	1,542	95,863,014	94,88
Marquette	19,484,733	.621	25,047,279	.702	77,86	27,902,292	.688	34,517,401	99,40
Milwaukee	8,806,512	1,281	10,104,467	.368	67,22	11,349,627	.280	16,388,773	87,27
Monroe	590,583,854	18,886	685,865,200	17,882	92,88	816,735,846	20,152	847,072,482	97,23
Montgomery	30,605,327	.959	35,169,950	.986	86,46	38,269,904	.944	45,126,508	98,46
Ontario	20,401,571	.651	24,321,503	.688	83,29	20,483,969	.633	31,947,765	82,80
Outagamie	11,642,176	1,271	15,223,241	.427	76,48	15,186,120	.394	20,10,843	79,08
Ozaukee	62,288,418	1,978	68,585,250	1,982	90,05	76,982,583	1,899	86,628,333	88,96
Pepin	22,072,054	.704	27,328,748	.766	80,77	27,341,984	.675	33,676,256	81,19
Pierce	6,877,488	.219	10,015,487	.281	68,67	8,659,759	.214	12,543,490	.274
Polk	25,511,689	.814	32,221,760	.904	79,18	32,184,397	.790	41,127,767	.887
Portage	26,367,858	.847	34,820,549	.977	76,30	34,828,141	.861	45,391,780	76,53
Price	12,678,450	.797	29,027,163	.814	89,10	31,726,774	.783	36,306,259	87,38
Racine	80,565,321	2,857	102,192,546	2,866	87,65	110,349,742	2,870	136,515,529	85,21
Richland	31,723,797	1,012	37,828,213	1,061	83,84	41,349,082	1,019	47,515,300	86,90
Rock	89,055,910	2,840	19,920,973	2,802	89,13	117,228,478	2,882	127,997,359	91,66
Rusk	15,884,109	1,005	18,072,914	.507	87,62	18,632,210	.460	21,194,132	87,90
St. Croix	31,629,926	1,009	41,216,350	1,156	76,74	40,465,492	.986	52,537,031	75,16
Sauk	50,638,471	1,615	54,886,926	1,589	92,25	63,056,076	1,606	71,932,867	1,559
Sawano	9,633,263	.887	33,796,327	.936	77,97	11,388,433	.281	14,018,673	91,31
Shabano	26,551,556	.887	12,354,327	.936	77,67	31,908,128	.861	44,972,025	77,23
Sheboygan	72,964,658	2,327	82,122,487	2,383	88,52	93,807,935	2,389	106,835,813	88,78
Taylor	13,385,634	.444	19,376,087	.543	71,93	17,660,146	.436	23,800,615	.521
Trempealeau	25,182,504	.802	34,216,850	.960	73,44	32,372,051	.804	44,186,655	.967
Verona	34,392,523	1,097	39,519,200	1,108	87,02	44,159,061	1,089	51,641,038	88,48
Villas	5,295,197	.169	7,778,387	.213	69,73	6,341,012	.156	8,590,068	1,188
Walworth	37,696,445	1,840	64,375,672	1,846	88,61	69,384,377	1,717	78,082,342	73,80
Washburn	9,906,708	.316	13,775,887	.386	71,92	11,820,784	.292	16,459,045	.380
Washington	38,874,318	1,240	44,652,453	1,244	87,65	48,241,295	1,190	53,582,044	1,215
Waukesha	55,796,835	1,780	67,704,250	1,809	82,41	67,362,490	1,677	81,326,111	88,52
Waupaca	34,941,334	1,111	40,382,032	1,133	88,25	45,719,686	1,128	53,915,986	84,78
Waushara	18,642,725	.585	19,372,504	.549	98,25	25,241,384	.573	24,983,880	82,38
Winnebago	73,217,136	2,335	73,376,382	2,068	99,51	97,820,383	2,413	97,728,267	100,10
Wood	35,529,184	1,133	37,950,187	1,064	98,62	44,656,402	1,102	48,752,413	91,56
Total	\$9,135,549,755	100,000	\$23,565,811,448	100,000	87,38	\$4,053,459,384	100,000	\$4,570,698,530	88,67

TABLE 36

1920

HORSES AND MULES				NEAT CATTLE			
Assessment		True Value		Assessment		True Value	
Number	Aggregate Assessed Value	Av. Val. per head	Number	Aggregate true value	Av. Val. per head	Number	Aggregate true value
Adams 5,259	\$307,301	70	5,259	\$499,005	95	14,226	\$680,031
Ashland 3,118	392,116	126	3,100	310,000	100	59,387	521,956
Barron 14,025	1,388,190	92	14,150	1,416,000	100	59,684	3,483,820
Bayfield 3,018	465,635	119	3,815	381,500	100	12,301	688,239
Brown 10,492	1,077,742	108	10,656	1,065,600	100	42,460	2,601,064
Buffalo 10,986	1,020,636	94	10,861	1,065,100	100	48,459	2,761,482
Burnett 4,913	371,223	76	4,889	442,655	95	17,185	709,324
Calumet 7,793	723,715	93	7,910	791,000	100	32,408	2,114,238
Chippewa 12,513	1,182,181	92	13,100	1,310,000	100	54,408	52,500
Clark 14,706	1,239,925	84	14,764	1,470,400	100	75,327	2,686,491
Columbia 14,220	1,188,704	84	14,251	1,425,100	100	49,467	2,873,179
Crawford 8,834	612,060	69	9,046	904,500	100	38,417	2,156,388
Dane 28,919	2,450,848	86	29,320	2,982,000	100	107,884	7,742,226
Dodge 17,976	1,753,452	96	17,976	1,797,600	100	96,160	6,878,105
Door 6,870	598,158	86	6,870	687,000	100	23,769	21,181,801
Douglas 8,228	268,615	83	8,067	306,700	100	9,081	869,415
Dunn 14,112	1,245,230	88	14,607	1,480,700	100	58,815	2,768,378
Eau Claire 9,640	861,683	88	9,988	983,800	100	30,015	1,785,047
Florence 880	75,415	91	75,722	75,810	105	2,908	82,956
Fond du Lac 16,092	1,569,220	97	16,238	1,624,300	100	68,239	5,187,121
Forest 1,950	160,815	87	1,534	166,820	105	3,599	118,304
Grant 22,485	1,740,445	77	22,887	2,285,700	100	98,716	6,500,963
Green 10,054	1,045,421	104	10,140	1,014,000	100	62,191	5,948,751
Green Lake 6,478	682,672	84	6,165	615,500	100	24,174	1,449,084
Iowa 12,828	1,067,671	84	12,788	1,278,800	100	72,731	6,126,090
Iron 1,328	164,065	124	1,244	124,400	100	3,709	202,320
Jackson 9,511	774,230	81	9,480	948,900	100	38,111	1,705,607
Jefferson 11,972	1,183,171	98	11,700	1,170,000	100	87,681	6,661,586
..... 6,071	608,794	76	7,947	784,956	95	29,908	1,370,148
..... 6,071	483,870	80	6,150	615,000	100	21,254	1,054,231

Av. Val. per head

Av. Val. per head

Av. Val. per head

Av. Val.

GENERAL PROPERTY TAXES AND ASSESSMENTS.

7,168	574,968	80	7,168	718,300	100	29,054	1,938,750	70
7,776	568,966	87	7,841	794,100	100	36,628	2,679,225	75
10,290	568,968	94	10,400	1,049,000	100	68,207	5,011,940	80
5,365	592,180	92	5,375	654,375	105	19,480	1,400,000	70
Lincoln	885,102	90	4,240	445,200	106	17,130	1,142,470	70
Manitowoc	1,386,286	102	14,100	1,410,000	100	54,650	3,716,301	68
Marathon	1,489,152	80	15,539	1,863,900	100	81,818	3,749,956	46
Marinette	6,758	795,569	79	6,680	702,450	105	20,683	788,670
Marquette	5,285	402,845	98	5,336	566,920	95	19,072	829,345
Milwaukee	10,063	939,066	98	10,765	600	100	13,952	1,138,480
Monroe	12,369	980,624	79	12,478	1,247,800	100	56,765	2,956,384
Oconto	8,160	715,374	88	8,176	817,600	100	32,008	1,479,956
Oneida	2,451	237,321	98	2,451	280,505	105	4,387	194,863
Outagamie	12,614	1,166,772	92	12,715	1,271,600	100	59,257	3,101,970
Ozaukee	6,317	508,885	96	6,317	531,700	100	22,305	1,691,263
Penin	8,709	308,770	82	8,742	374,200	100	13,380	530,246
Pierce	11,608	987,772	83	11,940	1,194,000	100	51,201	2,586,708
Folk	11,615	1,026,168	88	11,689	1,168,900	100	54,533	2,564,680
Portage	9,812	890,350	99	9,918	991,800	100	30,210	1,516,681
Price	8,951	338,750	84	8,951	414,865	105	18,787	608,622
Racine	7,548	725,605	96	7,684	798,400	100	26,630	1,693,290
Richland	9,781	700,059	72	9,761	978,100	100	52,150	3,225,948
Rock	16,149	1,324,250	82	16,282	1,626,200	100	57,365	3,588,918
Rusk	4,761	385,473	77	4,747	417,100	100	17,443	867,758
St. Croix	14,370	1,261,950	88	14,200	1,420,000	100	62,839	3,143,980
Sauk	15,406	1,384,724	90	15,450	1,545,000	100	63,812	3,965,968
Sawano	2,841	187,866	90	1,791	179,100	100	15,465	5,465,250
Sheboygan	11,715	1,132,680	97	11,800	1,239,000	105	51,098	2,636,155
Taylor	12,861	1,273,177	101	12,670	1,267,000	100	53,537	4,592,790
Trempealeau	5,400	408,460	75	5,464	546,400	100	22,796	1,072,546
Vernon	14,665	1,107,381	76	14,566	1,456,500	100	57,021	2,698,548
Villas	18,383	1,261,305	87	18,394	1,389,400	100	66,878	3,600,724
Walworth	11,672	1,015,525	87	11,809	1,180,900	100	2,152	88,632
Washington	9,138	856,635	94	9,138	913,800	100	36,618	2,641,979
Waukesha	11,060	978,590	88	11,082	1,108,200	100	49,688	4,111,948
Waupaca	12,129	1,172,210	96	12,131	1,213,100	100	51,467	2,948,167
Wauasha	8,358	732,071	88	8,358	734,010	95	24,472	1,384,364
Winnebago	9,568	1,015,304	106	9,544	954,400	100	38,968	2,812,672
Wood	9,019	725,132	80	8,775	877,500	100	38,307	1,942,888
Total	673,644	\$69,558,867	88	676,820	\$67,707,870	100	2,780,984	\$169,307,050
								61
								74
								\$203,981,080

TABLE 37

1929

SHEEP					SWINE					
Assessment	True Value	Assessment	True Value	Assessment	True Value	Assessment	True Value	Assessment	True Value	
Number	Average Assessed Value per Head	Number	Average True Value per Head	Number	Average Assessed Value per Head	Number	Average True Value per Head	Number	Average Assessed Value per Head	
Adams	\$11,183	89	\$1,183	16,562	\$14	3,022	\$51,160	\$17	3,122	
Ashland	1,635	10	1,216	17,024	14	2,126	38,554	18	1,986	
Barron	10,666	103	9,753	136,512	14	16,569	216,967	21	1,418	
Bayfield	6,685	9	4,925	68,960	14	1,913	37,121	19	1,864	
Brown	1,135	10	1,000	15,260	14	8,118	129,891	16	8,297	
Buffalo	19,788	112	141	150,388	14	20,624	386,907	19	20,895	
Burnett	2,680	10,873	7	2,697	37,753	14	3,101	55,268	17	3,157
Cajunet	1,432	11	1,316	18,424	14	7,709	107,458	14	7,709	
Chippewa	7,511	66,670	9	7,585	106,190	14	10,498	204,985	20	10,580
Clark	4,801	46,384	10	4,801	67,214	14	15,494	267,266	17	15,491
Columbia	9,979	95,799	10	10,710	149,940	14	21,506	410,370	19	21,311
Crawford	5,667	50,686	10	5,979	88,706	14	14,306	287,529	20	18,983
Dane	12,668	106,190	13	12,816	179,474	14	39,006	862,890	22	43,160
Dodge	4,718	43,186	9	4,746	66,444	14	26,282	438,723	17	26,282
Door	1,604	14,118	9	14,688	22,932	14	5,363	66,642	12	5,358
Douglas	4,379	29,529	7	3,304	47,516	14	1,288	18,980	15	1,306
Dunn	10,117	88,906	9	10,319	144,466	14	17,843	378,498	21	18,456
Eau Claire	5,960	53,463	9	5,761	80,634	14	7,439	145,622	20	7,692
Florence	1,914	10,474	5	1,736	24,304	14	3,276	32,766	10	3,276
Fond du Lac	10,812	112,947	10	10,750	150,920	14	17,537	326,442	19	17,247
Forest	1,512	8,045	5	1,321	18,634	14	944	11,556	12	1,000
Grant	16,353	229,100	14	17,680	247,220	14	53,175	1,280,888	24	53,577
Green	3,984	59,470	15	3,800	53,200	14	26,749	671,902	25	25,925
Green Lake	6,635	61,803	9	6,635	92,890	14	8,318	149,265	18	8,318
Iowa	6,713	98,116	15	6,713	93,982	14	22,803	551,646	24	23,290
Iron	1,599	16,603	10	1,341	18,774	14	662	11,919	18	572
Jackson	6,334	61,435	10	6,320	88,860	14	11,064	223,430	20	10,987
Juneau	4,530	19,588	11	1,800	25,200	14	7,274	146,336	20	7,200
Kenosha	3,355	40,347	9	4,580	63,420	14	6,637	112,659	17	6,621
	27,660	8	3,490	48,860	14	3,171	48,101	15	3,005	

GENERAL PROPERTY TAXES AND ASSESSMENTS. 135

Keweenaw	136,986	14	10,280	158,450	15	682,861	774,690	231,183	231,183
La Crosse	8,900	21	6,190	97,950	15	7,586,927	7,624,286	800	800
Lafayette	5,618	24	6,002	90,750	15	830,734	785,650		
Lincoln	5,423	17	6,000	84,000	15	2,298,215	2,613,000		
Lincoln	4,887	17	6,359	80,385	15	2,891,845	2,797,799	1,465	400
Manitowoc	19,078	319,007	17	19,000	285,000	15	7,145,187	7,800,000	
Marathon	23,791	313,580	18	26,753	401,295	15	3,738,456	5,474,386	\$,068
Marquette	6,901	79,006	13	6,969	89,985	15	4,847,448	4,487,255	1,350
Milwaukee	3,706	68,479	17	8,848	67,720	30	148,407,624	620,846	3,060
Monroe	8,658	268,945	39	7,486	224,880	15	132,222,881	684,525	698,106
Oneida	8,613	141,164	16	8,613	129,185	15	1,108,008	1,115,855	684,000
Outagamie	5,454	88,746	16	5,716	85,740	15	911,565	2,700,000	1,150
Ozaukee	2,328	44,632	19	2,066	89,975	15	2,432,394	2,629,101	
Pepin	13,565	248,558	18	14,178	212,670	15	6,890,380	6,380,948	2,625
Pierce	5,340	99,955	18	5,900	87,000	15	1,347,900	1,676,000	1,125
Portage	4,050	47,486	17	2,746	41,190	15	280,225	280,600	
Racine	5,523	113,821	21	4,846	72,600	15	19,356,971	24,184,288	
Richland	5,403	130,679	16	10,100	151,150	15	1,094,257	1,150,000	6,874
Rock	9,670	176,242	18	10,739	101,055	15	1,082,456	1,087,480	
Rusk	3,790	167,456	17	9,627	142,906	15	2,047,437	1,800,000	600
St. Croix	9,859	163,765	14	4,050	60,750	15	801,986	980,215	285
Sauk	11,985	227,282	19	13,500	202,500	15	2,398,904	2,420,000	
Sawyer	1,889	40,152	22	1,442	21,680	15	1,446,663	1,380,000	
Shabano	14,188	229,563	16	14,668	219,870	15	3,485,988	3,720,000	39,550
Taylor	19,251	379,884	20	18,265	288,925	15	9,872,452	7,200,000	2,600,000
Trempealeau	6,483	84,545	18	6,578	98,670	15	614,265	676,110	
Vernon	10,369	186,181	19	10,897	134,700	15	1,173,208	1,181,000	120
Villas	917	15,413	17	980	13,950	15	2,398,904	2,420,000	
Walworth	5,897	114,668	19	8,678	130,170	15	1,144,171	1,104,945	
Washington	3,180	58,104	18	3,170	47,550	15	887,689	880,663	13,860
Waupaca	13,448	220,250	16	11,000	165,000	15	2,908,473	2,975,000	235
Waushara	7,704	186,738	18	10,330	161,960	15	2,301,611	2,268,580	
Winnebago	9,728	214,087	22	13,961	209,415	15	3,716,136	4,349,601	
Wood	7,581	119,917	16	9,658	144,870	15	881,238	1,110	
Total	586,164	\$10,609,862	\$18	\$9,482,165	\$15	\$839,821,272	\$354,065,010	\$9,825,614	\$9,172,982

TABLE 38

WAGONS, CARRIAGES AND SLEIGHS				MERCHANTS AND MANUFACTURERS, STOCK				LEAF TOBACCO	
Assessment		True Value		Aggregate Value		True Value		Aggregate Value	
Number	Aggregate Assessed Value	Average Value	Number	Aggregate True Value	Average Value	Assessment	True Value	Assessment	True Value
Adams	3,705	\$58,087	16	3,813	\$57,195	\$15	\$149,150	\$7,450	.....
Ashland	2,946	62,428	25	2,660	38,750	15	2,623,681	3,120,000	\$2,925
Barron	12,563	210,707	17	11,990	179,850	15	1,886,948	2,130,200	155
Bayfield	3,324	76,681	23	3,450	51,750	15	1,048,011	1,300,000	.....
Brown	9,928	207,408	21	10,145	152,175	15	10,051,596	10,597,291	300
Buffalo	6,517	116,666	18	6,479	97,185	15	562,641	508,744	1,450
Burnett	3,673	61,983	17	4,274	64,110	15	320,942	325,925	1,200
Calumet	9,562	161,092	17	9,800	147,000	15	1,452,147	1,510,300	.....
Chippewa	10,810	209,421	19	11,020	165,300	15	3,070,577	3,317,335	7,590
Clark	15,086	255,157	17	15,083	225,570	15	2,135,006	2,135,016	1,200
Columbia	10,167	171,344	17	10,488	157,020	15	1,611,149	2,582,012	370,155
Crawford	5,024	88,695	17	6,427	81,405	15	821,322	915,000	290,386
Dane	25,217	45,150	18	29,780	446,700	15	11,125,650	11,180,500	2,886,800
Dodge	18,375	350,679	19	18,375	275,625	15	3,617,480	3,617,480	.....
Door	7,867	122,547	16	9,023	135,435	15	697,620	685,060	150
Douglas	2,284	43,310	19	2,012	30,180	15	3,516,017	4,100,000	9,800
Dunn	11,770	213,648	18	16,328	229,920	15	1,759,124	2,261,650	8,300
Eau Claire	8,128	156,582	19	10,265	153,975	15	4,298,348	4,194,210	2,800
Florence	8,712	13,405	18	827	12,405	15	50,705	114,600	150
Fond du Lac	15,512	285,190	18	15,587	283,955	15	5,251,404	4,561,211	2,650
Forest	1,134	18,860	17	1,176	17,640	15	1,085,688	982,700	4,060
Grant	15,269	308,060	20	17,480	262,200	15	2,813,704	2,261,650	11,780
Green	6,490	151,410	23	6,200	93,000	15	1,926,055	1,918,050	66,610
Green Lake	4,106	68,834	17	4,687	69,555	15	1,294,698	1,314,971	300
Iowa	10,457	232,241	22	10,816	162,240	15	1,743,094	1,758,822	.....
Iron	1,281	32,552	25	977	14,665	15	908,145	412,000	355
Jackson	7,885	124,080	16	7,950	119,250	15	651,168	749,200	97,040
Jefferson	10,960	229,389	21	10,900	168,500	15	4,120,586	101,100	100,000
Juneau	4,986	77,276	16	4,740	71,100	15	1,042,771	1,742,631	18,860
Kenosha	4,675	80,880	17	4,610	69,150	15	14,889,029	13,450,550	1,175

GENERAL PROPERTY TAXES AND ASSESSMENTS. 135

Keweenaw	8,800	186,996	14	10,230	158,450	15	682,861	15	774,680	15	682,861	15
La Crosse	6,640	115,510	21	6,490	97,380	15	7,565,927	7,631,236	231,133	231,133	7,565,927	7,631,236
Lafayette	5,618	133,588	24	6,062	90,780	15	886,734	785,650	800	800	886,734	785,650
Langlade	5,423	92,077	17	5,600	84,000	15	2,299,215	2,513,000	2,455	2,455	2,299,215	2,513,000
Lincoln	4,897	84,777	17	5,850	80,385	15	2,801,845	2,797,799	400	400	2,801,845	2,797,799
Manitowoc	19,073	319,007	17	19,000	285,000	15	7,145,137	7,600,000	2,450	2,450	7,145,137	7,600,000
Marathon	23,791	313,530	13	26,753	401,286	15	3,733,456	5,474,396	3,063	3,063	3,733,456	5,474,396
Martinette	5,901	79,006	13	6,899	58,985	15	4,347,448	4,487,385	1,350	1,350	4,347,448	4,487,385
Marquette	3,705	63,479	17	3,845	57,720	15	407,824	620,806	3,050	3,050	407,824	620,806
Milwaukee	6,858	268,945	39	7,496	224,580	15	148,222,831	132,622,692	698,166	698,166	148,222,831	132,622,692
Monroe	8,613	141,164	16	8,613	129,195	15	1,109,008	1,115,855	633,114	633,114	1,109,008	1,115,855
Oconto	5,454	88,746	16	6,716	85,740	15	911,565	2,629,101	1,160	1,160	911,565	2,629,101
Oneida	2,328	44,632	19	2,665	38,976	15	2,494,394	6,399,948	2,625	2,625	2,494,394	6,399,948
Outagamie	13,565	248,558	18	14,173	212,970	15	5,840,390	1,347,900	1,125	1,125	5,840,390	1,347,900
Ozaukee	5,240	99,355	18	5,800	87,000	15	1,347,900	1,675,000	1,125	1,125	1,347,900	1,675,000
Peoria	2,834	47,468	17	2,746	41,190	15	280,225	280,600	.....	.....	280,225	280,600
Pierce	8,284	139,679	16	10,100	161,500	15	1,094,257	1,129,000	6,874	6,874	1,094,257	1,129,000
Polk	9,830	175,242	18	10,739	161,085	15	1,002,456	1,067,480	500	500	1,002,456	1,067,480
Portage	9,339	157,456	17	9,527	142,905	15	2,617,437	1,800,000	675	675	2,617,437	1,800,000
Price	4,050	55,518	14	4,050	60,750	15	801,086	930,215	150	150	801,086	930,215
Racine	5,523	113,821	21	4,846	72,680	15	19,356,971	24,134,238	.....	.....	19,356,971	24,134,238
Richland	5,403	83,070	17	6,648	99,720	15	3,465,393	46,250	38,320	38,320	3,465,393	46,250
Rock	9,670	191,825	20	10,200	153,000	15	9,872,452	7,200,000	2,500,000	2,500,000	9,872,452	7,200,000
Rusk	3,790	62,985	16	3,204	48,060	15	575,110	1,191,000	120	120	575,110	1,191,000
St. Croix	9,859	153,765	16	12,100	161,500	15	1,173,208	1,173,208	.....	.....	1,173,208	1,173,208
Sauk	11,955	227,282	19	13,500	202,500	15	2,396,304	2,420,000	21,120	21,120	2,396,304	2,420,000
Sawyer	1,839	49,182	22	1,442	21,680	15	446,663	380,000	.....	.....	446,663	380,000
Shawano	14,158	229,553	16	14,658	21,870	15	1,600,393	2,000,100	.....	.....	1,600,393	2,000,100
Shingobgan	19,251	379,984	20	19,255	288,825	15	8,948,434	11,050,100	.....	.....	8,948,434	11,050,100
Shiocton	6,683	84,545	13	6,578	88,670	15	816,590	764,029	.....	.....	816,590	764,029
Trempealeau	8,975	163,006	18	8,960	134,700	15	1,061,583	1,061,483	50	50	1,061,583	1,061,483
Vernon	10,369	198,181	19	10,397	165,965	15	1,144,171	1,104,966	1,066,385	1,066,385	1,144,171	1,104,966
Viles	917	15,413	17	930	13,050	15	113,005	113,005	14,060	14,060	113,005	113,005
Walworth	5,897	114,663	19	8,678	18,170	15	2,715,623	2,708,202	13,660	13,660	2,715,623	2,708,202
Washington	3,190	58,104	18	3,170	47,650	15	380,663	400,000	.....	.....	380,663	400,000
Waukesha	10,204	200,862	20	11,000	165,000	15	2,803,473	2,975,000	235	235	2,803,473	2,975,000
Wauasha	9,768	158,006	16	10,130	161,960	15	2,301,511	2,268,530	.....	.....	2,301,511	2,268,530
Waupaca	13,448	220,250	16	13,961	209,415	15	3,716,136	4,349,501	.....	.....	3,716,136	4,349,501
Waupaca	7,704	136,798	18	7,704	115,560	15	80,128	83,238	1,110	1,110	80,128	83,238
Waupaca	9,726	213,087	22	9,658	144,870	15	12,769,568	11,881,077	.....	.....	12,769,568	11,881,077
Wood	7,881	119,917	16	8,064	120,960	15	2,700,263	2,850,000	1,750	1,750	2,700,263	2,850,000
Total.....	586,164	\$10,009,862	\$18-	\$621,317	\$9,432,196	\$15	\$359,821,272	\$354,085,010	\$9,825,614	\$9,172,982	\$9,825,614	\$9,172,982

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LOGS, TIMBER, ETC.		STEAM AND OTHER VESSELS		PROPERTY AND FRANCHISES OF WATER AND LIGHT COMPANIES		BANK STOCK	
Aggregate Value		Aggregate Value		Aggregate Value		Aggregate Value	
Assessment	True Value	Assessment	True Value	Assessment	True Value	Assessment	True Value
Adams	\$10,350	\$2,350	\$2,475	\$70,629	\$91,896	\$25,300	\$48,478
Ashland	2,849,921	2,006,000	31,295	553,500	555,733	629,906	614,500
Barron	101,235	50,680	44,280	41,665	26,416	569,330	527,864
Brownfield	1,905,140	1,400,000	13,733	14,025	116,250	175,775	192,319
Brown	113,400	.....	80,850	88,450	1,056,878	990,000	2,708,077
Buffalo	2,780	2,780	1,950	3,550	.....	249,900	310,468
Burnett	45,779	42,079	3,625	3,625	.....	116,802	140,862
Cabernet	1,000	1,800	2,000	2,000	28,000	35,130	434,940
Chippewa	226,425	72,900	21,456	4,480	1,100	1,358	734,824
Clark	82,723	83,723	.....	.....	14,450	61,060	440,320
Columbia	23,665	23,665	14,560	14,560	2,024,519	2,409,454	672,106
Crawford	8,800	16,000	14,380	8,060	8,000	2,745,550	291,530
Dane	4,385	3,790	19,565	19,565	2,768,891	2,722,857	908,980
Dodge .....	.....	.....	3,950	3,950	528,018	527,752	3,970,777
Door	26,965	31,940	46,060	57,252	.....	2,324	1,259,420
Douglas	306,709	325,000	25,966	27,000	2,004,362	2,706,000	876,250
Dunn	50,714	60,202	1,990	1,990	90,512	105,640	443,187
Eau Claire	30,381	33,397	2,633	2,640	17,500	38,466	821,382
Florence	41,404	55,400	75,375	9,715	152,157	225,000	23,254
Fond du Lac	24,225	4,250	10,285	6,785	320,587	318,681	1,840,450
Forest	360,391	295,254	9,900	10,505	3,500	8,341	112,591
Grant	18,820	18,820	42,660	42,800	247,906	363,150	1,061,486
Green Lake .....	.....	.....	.....	.....	164,283	1,015,600	1,282,529
Iowa	13,345	13,345	40,990	41,930	314,080	329,473	483,206
Iron	518,591	242,300	47,150	47,150	498,824	513,854	624,180
Jackson	35,186	17,686	2,780	3,975	97,240	15,790	158,184
Jefferson .....	.....	.....	780	2,200	.....	204,706	308,428
Juneau	3,468	3,468	2,300	725	74,575	77,212	1,745,025
Kenosha	20,000	12,400	188,968	160,908	329,948
						25,347	1,172,287
						3,250	964,020

GENERAL PROPERTY TAXES AND ASSESSMENTS.

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AUTOMOBILES				OTHER MOTOR VEHICLES			
Assessment		True Value		Assessment		True Value	
Number	Aggregate Assessed Value	Average Each	Number	Aggregate Assessed Value	Average Each	Number	Aggregate Assessed Value
Adams	885	\$263,125	300	780	\$326,411	348	\$258
Ashland	1,128	659,466	578	1,198	641,348	536	\$200
Barron	3,481	1,346,125	392	3,290	1,587,718	485	200
Bayfield	839	337,030	402	731	335,847	457	200
Brown	4,269	2,392,271	638	4,496	2,458,276	543	200
Buffalo	1,945	671,273	345	1,986	696,186	501	200
Burnett	1,014	318,361	304	863	401,398	473	200
Chippewa	2,284	969,416	424	2,451	1,413,420	582	200
Clinton	2,988	1,255,329	418	3,296	1,791,115	546	200
Clark	3,412	1,270,694	372	3,985	1,747,279	616	200
Columbia	3,513	3,360,502	387	3,869	2,082,520	538	200
Crawford	1,491	575,997	388	1,580	795,730	504	200
Dane	10,501	4,980,306	470	12,137	6,982,474	576	200
Dodge	2,728	2,153,865	407	6,687	8,187,842	589	200
Door	1,856	823,369	444	1,984	1,024,047	613	200
Douglas	2,473	1,108,523	446	2,869	1,678,658	585	200
Dunn	2,727	935,288	343	2,911	1,610,161	519	200
Fond du Lac	2,756	1,168,035	424	2,905	1,682,724	561	200
Fond du Lac	182	44,216	243	206	96,980	468	200
Fond du Lac	6,250	3,241,184	519	6,830	3,769,894	566	200
Forest	829	100,386	305	285	134,416	471	200
Grant	5,187	1,954,455	377	5,768	8,075,591	165	200
Green Lake	8,255	1,444,928	444	3,892	2,207,712	581	200
Iowa	1,723	1,168,716	425	2,892	1,016,279	583	200
Iron	2,743	1,168,903	463	1,880	1,489,774	568	200
Jackson	824	176,745	546	383	228,451	596	200
Jefferson	1,815	719,780	393	1,986	942,777	666	200
Juneau	4,110	1,782,580	434	4,682	2,688,883	642	200
Renoosa	1,456	612,290	352	1,683	888,627	539	200
Renoosa	3,298	1,659,563	504	3,812	2,354,562	618	200

GENERAL PROPERTY TAXES AND ASSESSMENTS.

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Keewaunee	1,717	1,711	1,047,981	612	28	8,850	816	20	4,000
^{Y. & C. Co.}	1,716	1,675,008	3,986	612	2,406,081	900	149	104	20,800
^{Waukesha}	1,872	1,888	482	2,720	1,562,997	574	215	126,483	2,000
^{Waukesha}	360	507,604	388	1,885	786,827	574	215	86	2,000
^{Waukesha}	208	507,710	422	1,871	754,986	551	5	13,610	200
^{Waukesha}	1,233	632,377	432	1,871	551	5	2,722	25	5,000
Lincoln	1,717	2,883,232	610	5,508	3,256,671	591	313	86,450	200
^{Lincoln}	5,405	1,601,756	333	4,934	2,748,198	557	41	7,410	200
^{Lincoln}	1,680	592,810	351	1,680	855,906	517	21	10,785	200
^{Lincoln}	4,782	1,601,756	333	1,254	591,195	471	117,865	511	1,900
^{Lincoln}	1,192	351,321	295	1,254	642	702	155	1,823	364,600
^{Lincoln}	28,840	10,246,118	667	33,744	21,666,657	591	117,865	1,823	200
^{Lincoln}	2,839	1,060,872	270	2,915	1,588,638	548	40	24,800	200
^{Lincoln}	1,791	558,840	312	1,862	941,762	506	92	40,875	200
^{Lincoln}	943	417,658	443	910	478,420	520	39	10,075	200
^{Lincoln}	4,322	1,886,185	429	4,865	2,961,223	608	44	41,300	200
^{Lincoln}	1,783	814,906	454	2,088	1,067,774	534	134	71,885	200
^{Lincoln}	2,479	857,786	346	800	2,677	518	50	31,368	200
^{Lincoln}	744	233,405	314	2,687	1,387,659	484	5	3,516	200
^{Lincoln}	2,771	929,180	335	2,897	1,400,445	488	50	17,980	200
^{Lincoln}	2,669	1,060,835	409	2,812	1,442,713	613	28	7,260	200
^{Lincoln}	933	381,558	406	861	4,150,249	629	12	1,860	200
^{Lincoln}	2,508	327	387	6,757	4,182,790	619	322	46,650	200
^{Lincoln}	2,158	845,610	392	2,458	1,837,737	544	44	40,388	200
^{Lincoln}	6,776	3,122,510	451	7,624	4,278,283	561	120	51,061	200
^{Lincoln}	800	2,826,870	503	239,688	528	10	3,420	133	31,200
^{Lincoln}	2,661	903,248	339	2,684	1,380,138	514	26	16,140	200
^{Lincoln}	3,896	1,615,751	411	4,174	2,339,000	560	120	51,865	200
^{Lincoln}	3,949	105,095	301	3,312	1,52,459	489	25	1,980	200
^{Lincoln}	3,119	1,216,811	300	3,886	1,716,225	507	20	190	200
^{Lincoln}	5,623	2,826,870	503	6,220	3,664,797	573	228	53,485	200
^{Lincoln}	1,037	336,697	325	879	435,351	495	22	5,690	200
^{Lincoln}	2,705	888,700	329	3,195	1,558,323	497	60	25,250	200
^{Lincoln}	3,061	1,169,211	375	3,214	1,714,244	533	18	4,400	200
^{Lincoln}	369	95,045	268	316	1,63,383	485	141	28,245	200
^{Lincoln}	3,832	1,648,231	430	4,410	2,567,729	580	137	77,157	200
^{Lincoln}	723	212,890	294	644	321,067	499	21	8,440	200
^{Lincoln}	3,445	1,878,585	400	3,860	2,217,722	576	113	60,635	200
^{Lincoln}	1,718	1,861,290	386	5,559	2,988,652	629	248	164,285	200
^{Lincoln}	4,233	1,683,188	374	4,696	2,388,904	509	42	8,190	200
^{Lincoln}	2,243	835,380	372	2,282	1,110,055	486	30	16,015	200
^{Lincoln}	2,374,566	492	5,006	3,06,021	600	82	20,495	119	23,600
^{Lincoln}	4,825	1,687,900	409	2,878	1,580,736	553	104	34,585	200
^{Lincoln}	2,688	1,060,872	270	2,915	1,588,638	548	155	3,516	200
Total.....	224,076	\$100,560,842	\$449	243,173	\$136,873,073	\$653	5680	\$2,198,590	\$886
									5,142
									\$1,028,400
									\$200

* The wide range in the figures in this column is due to the fact that some assessors here included motor trucks under "Other Motor Vehicles" instead of under "Automobiles."

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ALL OTHER PERSONAL PROPERTY SUBJECT TO TAXATION		TOTAL PERSONAL PROPERTY					
		Aggregate Value	Aggregate Value				
Assessment	True Value		Assessment	Percent to Total	True Value		
Adams	\$80,872	\$70,000	\$1,780,975	.104	\$2,195,772	.218	81.12
Ashland	670,135	520,000	8,080,331	.978	8,548,230	.851	105.64
Barron	538,745	603,700	10,082,406	1.086	11,263,002	1.115	88.97
Bayfield	697,506	450,000	5,161,772	.502	5,106,002	.508	101.04
Brown	1,875,196	2,125,000	22,127,667	2.410	23,381,164	2.327	94.80
Buffalo	180,382	280,000	5,691,193	.612	7,194,736	.710	76.70
Burnett	104,025	112,900	2,134,380	.202	2,780,857	.277	76.66
Calumet	283,170	244,340	6,136,994	.648	7,256,304	.722	84.56
Chippewa	658,695	721,400	10,327,368	1.147	12,328,749	1.229	88.31
Clark	416,111	414,216	10,459,821	1.139	12,534,334	1.247	83.41
Columbia	491,885	729,610	11,302,662	1.238	14,860,580	1.479	76.46
Crawford	239,382	278,480	5,444,241	.588	7,009,420	.688	77.60
Dane	2,361,632	3,218,390	40,441,368	4.406	57,577,503	4.436	90.72
Dodge	786,295	786,295	17,966,804	1.957	19,401,228	1.931	92.56
Door	196,290	292,410	4,082,140	.445	5,150,320	.516	75.66
Douglas	1,000,026	1,150,000	9,614,466	1.048	12,234,480	1.215	78.88
Dunn	501,238	1,277,250	8,442,791	.920	11,639,342	1.158	72.54
Eau Claire	705,388	882,986	9,641,453	1.051	11,314,121	1.126	85.22
Florence	60,855	68,580	623,576	.058	868,623	.083	74.63
Fond du Lac	1,007,383	970,816	19,212,519	2.083	19,386,577	1.929	99.10
Forest	336,502	37,676	2,289,782	.249	2,015,671	.201	113.88
Grant	1,184,700	1,383,169	16,992,718	1.851	20,021,319	1.992	94.89
Green	383,069	350,920	12,806,326	1.396	12,846,982	1.278	99.70
Lake	353,861	377,185	5,884,466	.608	6,858,911	.683	87.94
Iowa	697,236	784,561	12,911,318	1.406	13,760,580	1.370	93.82
Iron	1,198,368	1,306,160	3,495,237	.381	2,753,840	.274	126.63
Jackson	261,487	291,660	4,852,273	.520	6,362,706	.633	76.26
Jefferson	686,816	630,000	15,386,820	1.671	15,675,206	1.560	97.58
Juneau	288,756	231,525	4,191,881	.487	5,048,388	.502	74.38
Kenosha	522,833	351,375	19,833,652	2.161	19,879,976	1.978	99.70

GENERAL PROPERTY TAXES AND ASSESSMENTS.

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Keweenaw	313,862	4,206,785	.468	5,670,196	.564
La Crosse	907,000	16,780,518	.829	18,457,960	1,886
822,865				10,886,120	90,91
Marinette	276,600	10,083,878	1,038	6,885,638	92,04
251,574				6,884,638	82,18
Lafayette	231,980	5,944,611	.615	7,437,916	82,68
Langlade	295,540	8,417,569	.917		
Lincoln	646,366	2,543,125	.277		
300,184	6,145,530	2,543,125	.277		
Manitowoc	1,167,468	1,149,283	2,016	19,923,471	1,982
394,736	807,849	15,474,418	1,686	23,280,124	66,48
363,004	382,744	8,417,569	.917	9,470,122	88,97*
128,404	157,286	5,944,611	.615	3,734,306	68,09
20,985,486	17,065,471	5,269,880	.374	211,207,282	107,04
Monroe	314,030	8,214,477	.856	9,156,558	.991
322,046	250,000	6,082,396	.663	7,476,202	.744
229,046					81,34
228,986	286,943	4,942,944	.473	4,987,602	.496
582,602	767,152	14,964,180	1,690	17,741,945	1,765
324,083	375,000	5,269,880	.374	6,349,007	.682
Oconto	70,606	1,782,276	.194	2,528,062	.252
231,066	90,000	9,077,245	1,043	9,677,067	.963
313,820	286,100	8,825,283	.907	28,076,322	.276
256,089	418,700	6,737,395	.734	3,121,218	.311
327,946	243,290	4,264,117	.465	7,278,566	.724
Racine	457,357	26,784,421	2,918	34,322,082	3,416
Richland	507,137	9,575,245	1,043	9,677,067	.963
Rock	232,922	28,172,568	3,069	28,076,322	.276
1,390,256	1,300,000	2,738,011	.807	3,121,218	.311
132,878	103,475	8,885,666	.963	11,160,164	1,111
St. Croix	273,762	330,000			79,16
Sauk	572,102	600,000	14,417,606	1,571	16,356,541
119,376	107,100	1,765,180	.192	1,664,346	1,660
415,638	502,660	8,656,272	.943	11,175,389	1,112
935,389	21,843,879	2,379		24,713,376	2,468
1,007,884	3,724,511	.406		4,430,328	.441
Sheboygan	323,755	208,748			
Taylor					
Trempealeau	356,330	400,000	7,439,547	.810	9,966,775
257,120	282,000	9,075,388	1,068	12,121,778	.992
69,018	97,714	1,065,846	.115	1,011,481	1,206
540,756	537,606	11,587,982	1,296	13,707,670	1,384
106,834	125,000	1,913,486	.206	2,688,158	.287
Walworth					71,32
Washington	607,412	640,000	9,586,977	1,021	11,179,561
598,046	663,880	12,156,655	1,324	13,631,861	1,356
408,468	526,135	1,185		13,523,958	1,346
237,804	237,804	4,568,550	2,501	5,311,376	5,520
1,227,489	946,380	24,008,257	2,651	24,151,865	2,408
379,382	435,100	9,127,778	.994	10,892,276	1,075
Total	\$66,488,780	\$66,754,972		100,000	\$1,004,887,082
				100,000	91,35

TABLE 42
PERCENTAGE OF STATE ASSESSMENT OF EACH COUNTY TO TOTAL OF STATE—ALL PROPERTY

GENERAL PROPERTY TAXES AND ASSESSMENTS

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GENERAL PROPERTY TAX LEVY, AND AVERAGE TAX RATES BASED ON LOCAL AND STATE ASSESSMENTS

TABLE 43

	Tax Levy of 1918						Tax Levy of 1919					
	Local Assessment 1918		State Assessment 1918		Averager rates		Local Assessment 1919		State Assessment 1919		Taxes Levied 1919	
	Local	State	Local	State	Local	State	Local	State	Local	State	Average rates	Local
Adams	\$11,226,627	\$152,076.88	.01739	\$8,588,688	\$11,629,316	\$216,665.55	\$216,665.55	\$216,665.55	\$11,629,316	\$216,665.55	.02524	.01859
Ashland	18,997,590	22,683,469	.02598	21,145,178	24,307,930	647,748.26	647,748.26	647,748.26	24,307,930	647,748.26	.02665	.02665
Barron	40,227,696	583,652,64	.02149	44,455,639	44,214,909	906,572.00	906,572.00	906,572.00	44,214,909	906,572.00	.02631	.02650
Bayfield	18,151,331	22,825,182	.02515	20,477,164	24,987,518	525,711.92	525,711.92	525,711.92	24,987,518	525,711.92	.02588	.02194
Brown	69,706,976	73,307,283	.01608	74,618,331	77,476,252	1,384,439.68	1,384,439.68	1,384,439.68	77,476,252	1,384,439.68	.01798	.01798
Buffalo	19,438,873	26,090,984	.01571	21,290,889	27,575,981	410,294.14	410,294.14	410,294.14	27,575,981	410,294.14	.01927	.01488
Burnett	9,039,391	11,346,006	.02580	9,460,997	12,222,504	248,124.40	248,124.40	248,124.40	12,222,504	248,124.40	.02030	.02030
Cahill	31,641,552	36,137,039	.01621	33,157,87	37,312,132	977,617.29	977,617.29	977,617.29	37,312,132	977,617.29	.01531	.01531
Chippewa	35,825,008	44,651,846	.01718	39,326,371	48,166,956	894,513.86	894,513.86	894,513.86	48,166,956	894,513.86	.02274	.01857
Clark	45,857,757	664,876,69	.01506	38,426,643	50,210,267	885,709.69	885,709.69	885,709.69	50,210,267	885,709.69	.02306	.01764
Columbia	19,638,978	58,754,801	.01492	.01325	.01188,168	61,946,879	1,019,644.00	1,019,644.00	1,019,644.00	61,946,879	.01654	.01654
Crawford	19,347,304	29,151,561	.01676	.01074	.01371	21,988,517	450,718,981	3,022,688.45	3,022,688.45	3,022,688.45	.01758	.01488
Dane	100,068,877	191,477,977	.01454	.01076	.01068	198,817,972	292,938,883	3,152,520	3,152,520	3,152,520	.01752	.01752
Dodge	94,728,789	116,926,926	.00824	.01642	.01642	99,113,062	109,491,968	1,226,640.17	1,226,640.17	1,226,640.17	.01238	.01238
Door	21,388,167	22,549,650	.02910	.01541	.01541	21,804,164	23,706,916	337,963,13	337,963,13	337,963,13	.01673	.01673
Douglas	67,980,807	1,407,040.74	.03091	.02076	.02076	71,432,238	1,562,327.25	1,562,327.25	1,562,327.25	1,562,327.25	.02253	.02253
Dunn	25,185,511	449,384,67	.01824	.01206	.01206	26,932,305	42,798,691	649,357.12	649,357.12	649,357.12	.01517	.01517
Fau Chaire	27,998,882	38,104,842	.02567	.01888	.01888	30,322,251	43,354,985	1,087,188.92	1,087,188.92	1,087,188.92	.02610	.02610
Florence	3,251,711	4,882,875	.01718	.01337	.01337	3,297,070	5,073,743	148,671.58	148,671.58	148,671.58	.01523	.01523
Fond du Lac	81,396,452	86,322,911	.0149,414.29	.01216	.01216	86,149,025	92,176,789	1,569,758.82	1,569,758.82	1,569,758.82	.01794	.01692
Forest	9,467,401	14,187,375	.031,850.81	.08906	.02278	9,422,070	15,976,428	437,644.18	437,644.18	437,644.18	.02778	.02778
Grant	71,941,638	80,849,022	.02582	.01161	.01161	.01161	.01161	78,737,549	87,082,520	1,314,405.60	.01689	.01506
Green	56,142,811	58,204,348	.050,775.67	.00861	.00861	.00861	.00861	50,691,295	59,632,870	786,730,36	.01318	.01318
Green Lake	26,122,216	28,698,426	.027,104.06	.01035	.01035	.01035	.01035	27,000,068	30,265,012	408,995.51	.01612	.01349
Iowa	48,777,416	56,296,495	.046,178.93	.00947	.00947	.00947	.00947	54,727,198	58,866,812	664,960,46	.01251	.01163
Iron	10,382,280	14,143,074	.020,375.13	.02908	.02908	.02908	.02908	14,387,513	365,339,18	.03840	.02648	.02648
Jackson	17,411,672	23,686,957	.032,282.22	.02923	.02923	.02923	.02923	18,559,025	25,590,129	492,061,16	.02652	.01923
Jefferson	60,719,366	69,468,438	.022,654,402	.01169	.01169	.01169	.01169	66,281,380	71,381,383	982,760,33	.01377	.01377
Juneau	17,580,999	22,654,402	.035,286,90	.01814	.01814	.01814	.01814	18,678,889	382,788,98	.060,94	.01664	.01664
Kenosha	60,905,564	65,335,327	.005,261.42	.01740	.01740	.01740	.01740	64,185,946	70,481,919	1,738,752,32	.02648	.02648

GENERAL PROPERTY TAXES AND ASSESSMENTS.

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Keweenaw	24,383,288	27,192,466	328,568,94	28,022,794	416,187,90	.01485
46,604,659	50,885,189	1,037,983,95	.01298	.02059	.01674	
La Crosse	57,145,363	432,478,58	.00227	.02059	.02088	
Lafayette	53,610,806	517,052,48	.00918	.00758	.01278	
Langlade	18,077,475	23,912,98	.02950	.02162	.01291	
Lincoln	20,380,587	474,931,94	.02205	.02162	.02887	
Marinette	71,016,247	75,671,974	.01349	.01229	.01910	
Marquette	48,203,869	74,238,060	.02132	.01229	.02405	
Milwaukee	23,771,053	1,027,988,50	.02132	.01229	.02800	
Monroe	10,172,550	31,653,908	.02284	.01284	.02251	
Oconto	688,266,017	14,689,598	.01782	.01284	.02251	
Outagamie	737,680,658	13,151,946,89	.01911	.01782	.01619	
Pepin	33,455,820	39,888,031	.01877	.01575	.01873	
Pierce	22,296,97	27,446,567	.02350	.01986	.02429	
Polk	24,947,835	16,008,553	.02353	.01764	.02769	
Portage	26,333,457	74,411,642	.01839	.01764	.02319	
Price	13,062,578	29,084,119	.0257,468,55	.01186	.01881	
Racine	7,124,551	10,541,512	.02107	.01425	.02248	
Richland	38,880,189	22,180,979	.01599	.01282	.02843	
Rusk	18,103,758	33,016,602	.01599	.01389	.02859	
St. Croix	13,991,906	33,016,481	.01466	.01468	.01634	
Sauk	32,187,617	434,440,72	.00328	.02341	.01834	
Shawano	56,474,886	62,663,336	.01305	.01155	.01887	
Sheboygan	28,386,950	12,141,191	.01736	.01211	.02457	
Taylor	14,187,177	88,079,961	.02087	.01619	.01644	
Trempealeau	26,181,003	504,304,172	.01897	.01428	.01630	
Vernon	36,603,393	43,964,507	.01703	.01417	.01946	
Vilas	4,797,331	8,482,645	.02862,39	.04350	.02466	
Walworth	62,759,454	68,689,012	.01513	.01093	.02001	
Washington	9,844,907	12,611,974	.02492	.01945	.02617	
Waukesha	56,386,325	69,724,336	.01247	.01098	.01963	
Waupaca	58,983,184	45,841,937	.01610	.01302	.01882	
Waushara	20,475,394	22,325,157	.01780	.01513	.01586	
Winnebago	81,336,74	83,174,369	.1,267,945,04	.01588	.02133	
Wood	32,800,461	40,539,138	.02152	.01741	.02661	
Total	\$3,326,009,413	\$3,846,268,74	\$.56,271,297,49	.01692	.01468	.01586
					\$4,068,298,534	\$77,128,834,99
						.02175

TABLE 44

TABLE SHOWING 1919 RURAL AND URBAN ASSESSMENT AND TRUE VALUE OF ALL PROPERTY. Total 1919 RURAL AND URBAN TAXES. TO-
GETHER WITH THE RURAL AND URBAN ASSESSED AND TRUE TAX RATES.

[ASSESSORS OF INCOMES, EQUALIZED VALUES USED FOR TRUE VALUES]

	Assessment		True Value		Total Taxes		Assessed		True			
	Rural		Urban		Rural		Urban		Tax			
	Rural		Urban		Rural		Urban		Bates			
	% of Urban to Total Ass't.		% of Urban to Total Ass't.		% of Urban to Total Ass't.		% of Urban to Total Ass't.		% of Urban to Total Ass't.			
Adams	\$7,967,685	\$691,188	\$10,636,643	\$771,380	7	\$102,268.68	\$23,886.38	11	\$241.3	\$0441		
Ashland	10,536,647	10,549,531	11,652,424	11,397,361	49	288,464.29	359,115.90	55	627.23	\$02476		
Barron	26,889,041	7,616,568	34,566,925	9,237,285	21	591,076.12	214,605.88	35	\$0204	\$04181		
Bayfield	17,027,729	3,449,525	20,105,501	3,616,655	51	297,515.52	127,866.95	24	\$03836	\$02184		
Brown	33,502,865	41,115,630	36,088,781	41,618,233	54	461,320.38	908,087.12	66	\$01437	\$02211		
Buffalo	18,490,465	2,809,424	13	23,220,564	3,820,924	13	323,342.08	86,941.74	21	\$01749	\$03066	
Burnett	8,650,619	830,278	9	10,945,090	925,641	8	216,813.29	81,245.74	13	\$02506	\$03763	
Calumet	26,527,598	6,629,658	20	29,421,683	7,086,983	19	346,490.15	161,038.09	32	\$01936	\$02129	
Chippewa	27,339,323	11,957,048	30	33,555,311	14,782,073	31	466,989.35	402,612.77	45	\$01816	\$03864	
Clark	32,457,386	5,988,277	16	42,364,282	7,560,873	15	666,106.19	229,423.75	26	\$02023	\$03830	
Columbia	36,095,764	14,117,859	28	44,982,292	16,504,215	27	601,108.69	418,276.79	41	\$01687	\$02668	
Crawford	17,094,966	4,745,551	22	19,602,948	5,626,240	22	301,615.95	149,726.78	33	\$01764	\$02536	
Dane	108,294,504	90,532,468	46	111,397,456	90,466,324	45	1,177,665.20	1,845,910.96	61	\$01687	\$02669	
Dodge	75,454,691	23,673,371	24	88,896,551	25,658,333	23	757,968.26	439,922.54	36	\$01044	\$01658	
Door	18,675,767	3,128,477	14	19,763,820	3,582,037	15	296,087.53	101,860.78	26	\$01585	\$02526	
Douglas	9,378,092	38,674,396	80	14,313,890	57,613,963	80	385,540.58	1,222,172.07	73	\$08778	\$03160	
Dunn	20,483,029	6,469,476	24	33,706,061	8,120,201	19	451,235.05	197,648.77	30	\$02938	\$03535	
Eau Claire	13,449,455	16,942,816	56	21,382,998	21,520,604	50	386,886.18	700,086.19	64	\$01566	\$02533	
Florence	3,287,079	4,702,502	31	3,352,278	59,514,070	35	31,346,903	600,364.79	58	\$01188	\$02869	
Fond du Lac	56,596,747	19,072,579	36	24,566,264	15,071,559	971,257	6	407,153.09	30,305.16	7	\$04759	\$03500
Forest	8,556,264	865,806	9	17,134,955	17,237,668	20	874,639.57	439,544.79	83	\$01582	\$02541	
Grant	63,295,161	15,452,398	20	4,315,873	12,258,822	21	466,376.82	291,383.54	37	\$01046	\$02371	
Green	4,338,775	12,345,453	21	2,478,948	8,460,768	28	240,906.68	166,201.54	40	\$01277	\$02694	
Green Lake	19,023,344	7,976,719	30	16,651,288	9,066,669	15	459,974.20	184,468.66	27	\$01084	\$01007	
Iowa	46,144,250	8,582,349	16	54,154,070	50,154,070	35	4,817,844	248,552.35	32	\$02860	\$02940	
Iron	7,986,951	3,540,605	32	8,461,722	17,237,668	20	414,155.09	77,415.83	16	\$02958	\$02326	
Jackson	16,239,807	2,319,218	12	22,702,074	2,758,365	11	26,787,847.41	503,912,92	61	\$01116	\$01634	
Jefferson	42,888,016	23,388,374	35	46,306,157	46,702,502	35	238,386.17	144,268,63	38	\$01719	\$01350	
Junction	13,886,304	4,812,585	26	17,860,054	5,588,388	24	1,071,919	406,465.46	19,709,836	\$02057	\$02900	
Kenosha	44,476,510	24,161,141	36	44,476,510	45,761,236	69	1,384,265.86	1,384,265.86	19,709,836	\$02057	\$02915	

GENERAL PROPERTY TAXES AND ASSESSMENTS. 147

Keweenaw	4,191,449	30,694,090	17	22,726,482	4,683,396	306,940,33	110,198,79	.02829
La Crosse	33,498,206	15,821,000	68	19,465,062	35,075,247	64	856,648,34	.02852
Lakeview	6,672,900	53,514,323	11	53,777,320	7,241,965	12	575,247,55	.02437
Lamplade	5,682,865	12,781,177	81	11,715,160	6,735,285	28	453,515,58	.02613
Lincoln	8,788,304	12,986,100	40	16,684,819	7,908,376	32	850,419,84	.02651
Manitowoc	48,363,648	31,118,388	39	50,203,262	29,080,764	87	632,449,60	.02564
Marathon	35,047,044	20,005,975	35	51,402,685	32,084,792	38	770,648,28	.02449
Marinette	11,684,476	12,387,012	52	12,736,969	12,466,921	42	450,850,41	.02839
Marquette	8,775,644	662,851,832	92	74,397,458	717,932,539	91	770,624,35	.02449
Milwaukee	1,989,491	1,989,491	17	1,989,491	1,989,491	17	188,960,17	.02831
Monroe	36,283,322	8,384,477	24	30,154,900	9,089,165	23	522,682,58	.02815
Oconto	18,686,230	5,814,181	22	21,519,514	5,645,543	21	478,380,09	.02817
Oneida	7,686,134	5,402,837	46	9,474,008	7,470,685	44	248,158,62	.02817
Ouagamie	33,828,272	32,192,388	49	40,551,818	36,746,905	48	857,384,90	.02817
Ozaukee	19,497,761	6,488,042	25	22,701,751	7,797,509	26	273,160,19	.02817
Pepin	6,141,405	1,384,799	18	8,973,556	7,771,907	16	187,741,38	.02817
Pierce	22,486,822	4,874,039	18	27,791,772	5,987,493	18	421,580,82	.02817
Polk	24,026,682	5,402,837	49	30,081,759	9,784,189	17	446,211,06	.02817
Portage	20,552,130	29	24,353,814	8,781,499	27	330,950,04	.02817	
Price	10,162,387	4,317,986	30	15,427,974	4,259,860	22	408,586,13	.02817
Racine	28,118,748	73,321,708	72	32,581,071	84,562,817	72	453,584,34	1,888,030,28
Richland	27,350,986	5,425,465	17	34,322,040	6,607,769	16	422,957,98	.02817
Rock	48,223,701	45,885,925	49	59,465,130	50,942,973	46	676,224,14	1,549,717,79
Rusk	11,861,295	11,861,295	21	14,536,463	5,966,582	20	830,941,06	.02817
St. Croix	30,007,065	6,270,912	17	37,006,061	7,744,374	17	437,613,96	227,249,66
Sauk	43,118,430	14,655,362	26	46,826,188	16,161,533	26	673,514,01	248,645,86
Sawyer	9,233,647	12,007,151	8	12,738,120	12,007,151	8	266,372,51	145,117,79
Shawano	26,214,671	6,029,631	19	31,971,947	6,967,102	18	645,634,48	198,823,02
Sheboygan	47,816,884	38,319,266	44	50,113,089	46,304,978	48	693,265,35	1,175,821,14
Taylor	13,811,866	2,415,068	15	17,883,900	2,663,593	13	419,073,05	91,236,41
Trumpeau	28,541,184	5,049,889	18	30,827,717	5,614,766	16	656,886,37	107,817,84
Verton	31,624,388	6,817,987	18	37,140,086	7,508,290	17	635,813,72	227,168,77
Vilas	5,573,378	7,804,662	27	61,278,726	18,528,522	27	673,269,42	438,678,37
Waushara	8,849,784	17,876,173	15	11,814,386	2,167,146	16	222,160,60	59,581,52
Washington	33,056,887	9,766,873	23	38,116,989	11,665,168	23	428,721,36	245,142,82
Waupaca	42,084,186	20,550,779	33	46,478,086	20,680,089	29	632,288,47	519,854,84
Waushara	38,068,202	13,480,592	82	33,604,060	14,822,326	31	498,983,42	348,726,90
Waupaca	18,179,738	2,904,288	14	19,681,227	3,129,971	14	276,268,98	80,160,37
Winnebago	31,094,563	57,783,405	65	31,901,041	56,440,941	64	491,113,07	1,422,388,13
Wood	18,980,453	20,479,113	62	22,289,444	19,888,988	47	487,384,79	632,288,76
Total	1,888,890,970	\$1,668,411,829	47	\$2,224,247,107	\$1,880,485,735	45	\$82,284,507,27	\$44,321,787,73
						59	.01711	.02449

TABLE 45
AVERAGE TAX RATES—TOTAL FOR STATE

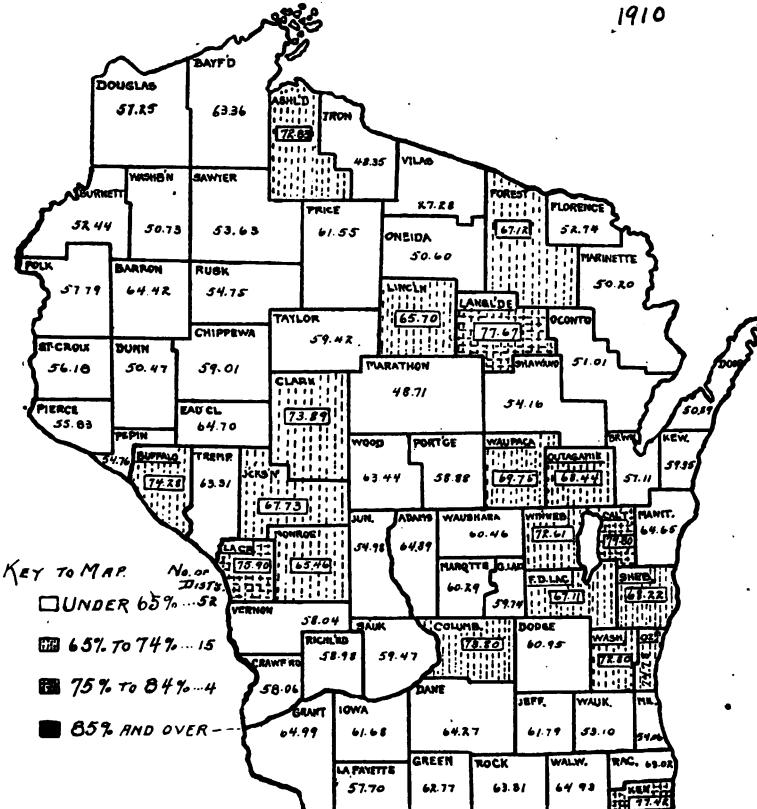
	Local	State
1911.....	.01709285088	.01108684064
1912.....	.01616466832	.01183243701
1913.....	.01702922779	.01387403466
1914.....	.01602462781	.01332733293
1915.....	.01581781978	.01817260878
1916.....	.01637754662	.0184487410
1917.....	.01631336269	.01389761981
1918.....	.01691856216	.01463091618
1919.....	.02175564747	.01895312080*

TABLE 46
PERCENTAGE OF EACH CLASS OF GENERAL PROPERTY TAX TO TOTAL

	Total	State	County	Local	Scho 1
1911.....	100.00	11.47	18.29	42.54	27.70
1912.....	100.00	7.63	20.36	44.02	27.99
1913.....	100.00	18.34	19.56	36.41	25.69
1914.....	100.00	12.54	18.92	41.18	27.36
1915.....	100.00	10.22	20.14	41.49	28.15
1916.....	100.00	9.65	20.82	42.77	26.76
1917.....	100.00	9.57	20.55	40.89	28.99
1918.....	100.00	9.04	21.57	40.17	29.22
1919.....	100.00	18.22*	19.39	35.27	27.12

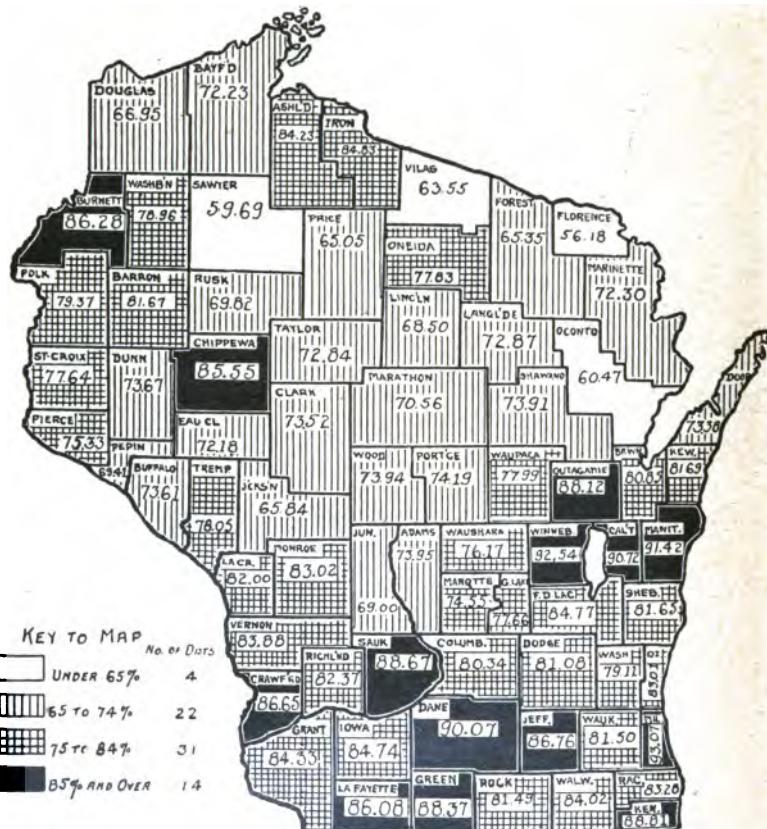
*Including soldiers' bonus.

ALL PROPERTY MAP I.
RATIO OF LOCAL TO STATE ASSESSMENT
1910

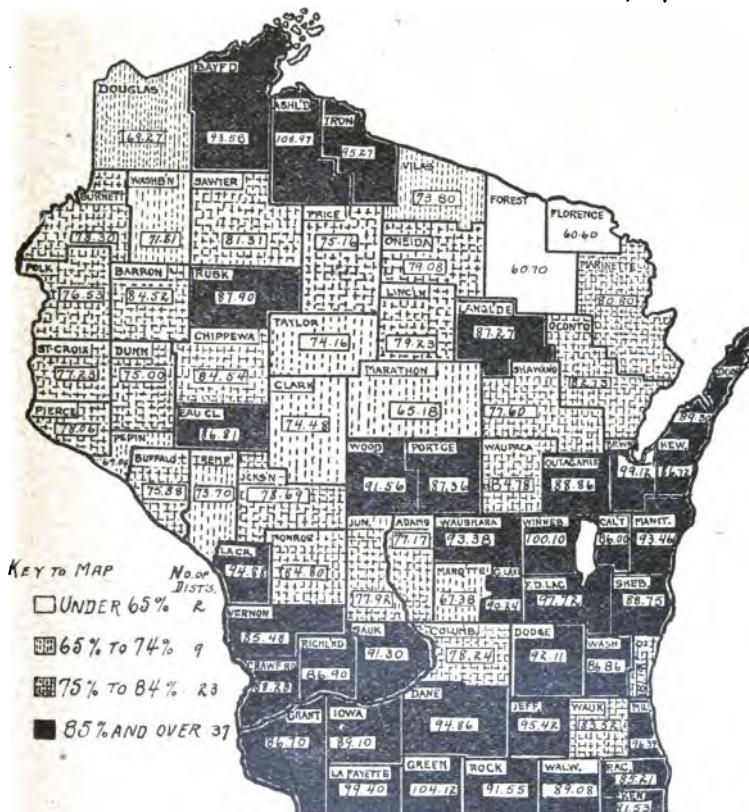


AVERAGE FOR STATE, 61.27

MAP II
ALL PROPERTY.
RATIO OF LOCAL TO STATE ASSESSMENT 1915.



ALL PROPERTY MAP III.
RATIO OF LOCAL TO STATE ASSESSMENT, 1920



AVERAGE FOR STATE, 88.67

CHAPTER IX

UNIFORM MUNICIPAL ACCOUNTING

As early as 1901 the necessity became apparent for constructive legislation looking toward the development of a sound system of uniform accounting in Wisconsin municipalities. Methods of accounting then in use not only lacked uniformity but were entirely inadequate to give intelligent information as to the disposition of revenue raised through the general property tax, the principal source of income for municipalities. The tax commission recognized the fundamental relationship between the interests of revenue raising and revenue expenditure and in its 1903 report directed the attention of the legislature to this phase of municipal taxation. As a result, in the act creating a permanent tax commission, a general provision was inserted conferring upon the tax commission the authority to devise a uniform system of accounts for municipalities. No specific provision was made for making actual installations and the result was that little, if anything, was done upon the basis of the authority conferred by Chapter 380, Laws of 1905.

The necessity for definite action in regard to uniformity in municipal accounts was felt when in 1909 the legislature by joint resolution requested the tax commission to conduct a statistical investigation into state and municipal finances. An investigation of state finances was completed and a report was submitted to the 1911 legislature. No report was made covering the investigation of municipal finances for the reason that municipal accounts were not kept in such a manner as to permit of dependable or comparable results. On this account it was considered expedient to defer statistical work along this line until a proper foundation based upon uniformity in municipal accounting methods could be established. It was with this in view that the tax commission recommended and the legislature enacted Chapter 523, Laws of 1911. The statute supplemented Chapter 380, Laws of 1905, and enumerated specifically the duties of the commission in regard to the collecting of statistics and the formulation of a uniform system of municipal accounts. It is under this statute that the municipal accounting department of the tax commission was established and is now operating. Under the provisions of this section, it makes it the duty of the tax commission:

- (1) To inquire into the system of accounting of public funds in use in towns, villages, cities and counties.
- (2) To devise, prescribe and at the request of any town, village, city or county, to install a system of accounts which shall be as nearly uniform as practicable; provided, that when so installed the system shall be retained by the town, village, city or county.
- (3) To audit the books of the town, village, city or county officers upon the request of the town or village board, city council, or county board, or upon its own motion.

Upon the basis of the authority conferred under the statute quoted above, a uniform system of accounts was designed and accountants were employed to make installations and audits.

In an effort to secure complete uniformity in municipal accounting some states have made the adoption of their systems by municipalities compulsory. This was not done in Wisconsin. In the first place, local officials in some instances resent the intrusion of the state into municipal affairs and it was felt that if the municipalities were allowed to adopt the prescribed system voluntarily they would cooperate fully to make its operation a success. In the second place, with over seventeen hundred municipalities in the state, a very large organization would have to be developed in a short space of time in order to handle the work. Under the plan of voluntary adoption the department could be built up gradually and additional accountants could be trained as the demand for the service increased. Subsequent experience has established the soundness of this policy.

Since the inception of the organization in 1911, there has been a constant and steadily increasing demand for the services of this department with the result that up to 1920, 125 audits had been made and 170 municipalities had contracted for the installation of the uniform system. Of the 71 counties in Wisconsin, 41 are now operating under the uniform system of accounts and of the 135 cities, 53 use the state system. The chart at the end of this chapter shows the installations in graphic form.

In the majority of cases a combination of factors has resulted in a request on the part of a municipality for audit or installation service from this department. Some of the more evident motives are here mentioned.

(1) The rapid growth of municipalities together with the broadening out of their governmental activities has intensified the necessity for modern methods of accounting.

(2) Inability on the part of accounting officers to properly make out the financial report of receipts and disbursements required by the tax commission has directed attention to the defects of the old fund system. This one factor alone has been responsible for a desire on the part of many municipalities for improved accounting.

(3) Suspicion or actual knowledge of misappropriation on the part of accounting officers frequently results in application to this commission for auditing and accounting service.

(4). It is not infrequent for one administration to request an examination of the preceding administration for purely political reasons.

(5) The recognized inadequacy of "committee audits" and the statutory requirements (in case of commission governed cities) are also contributing factors.

So far as municipal auditing is concerned, three classes of examinations have developed. The purpose of each class in the order of its relative importance follows:

- (1) To ascertain the true financial status of the municipality.
- (2) To detect fraud and establish shortages if any exist.
- (3) To analyze expenditures and set up items of illegality.

Audits to ascertain the true financial condition of municipalities are usually made annually and in most instances where the municipality has adopted and is operating the uniform system of accounts. This type of audit is of most value to the municipality and it is gratifying to note by the increasing number of applications for this class of service that municipalities recognize this fact. Annual audits are now being made by this commission in twenty cities and counties.

Next in importance comes the specific examination the chief object of which is to detect fraud and to establish shortages if any exist. It has been our experience in most cases where discrepancies on the part of accounting officers have been found that governing bodies responsible for administration have not been entirely free from blame. In the first place, in many cities and counties officials in positions of trust are not held to a proper accounting with the result that serious discrepancies in their accounts may remain unnoticed. This recognized negligence on the part of city councils or county boards serves to encourage dishonest officials to acts of misconduct whereas complete accountability would preclude the possibility of defalcation remaining undetected. Then too, in many cases the salaries allowed officials by governing bodies do not represent an amount sufficient to meet living costs. While this fact cannot excuse the conversion of public funds to personal uses it does furnish in many instances the initial incentive.

Of the forty audits completed by this department during 1919 and 1920, eight resulted in the disclosure of shortages involving in the neighborhood of \$15,000. The beneficial effect of shortage disclosures of this kind extends beyond the conviction of the official and the recovery of the amount misappropriated. It directs the attention of the municipality involved to the lack of system in the handling of its finances as well as to its own negligence in not demanding proper accounting on the part of officials. An experience of this kind usually results in an application for the installation of the uniform system and a request for annual auditing service. This is not confined to the municipality involved but has a wholesome effect upon surrounding districts wherever the situation is known.

The third type of audit is that made for the purpose of setting up illegal and questionable expenditures of public funds. The irregulari-

ties brought to light during examinations of this kind result from ignorance of the law rather than from willful misconduct. In this connection it may be stated that certain classes of expenditures, clearly illegal under existing statutes, are worthy of legislative sanction. The allowance of traveling expenses to municipal officials on public business would come within this class.

The constant and increasing demand for service since the inception of the work more than justifies the entrance of the tax commission into this field. It is now well established that the many problems peculiar to municipal accounting preclude the possibility of success except under authorized central direction. In the first place without supervision there would be no degree of uniformity. Then too, municipal officials are constantly changing and some agency must be available from which the new officials can receive assistance relative to accounting questions.

The sole purpose of the tax commission in this work is to provide competent auditing and accounting service for municipalities at actual cost to the state. It is believed that many advantages may accrue to the municipalities of the state through making use of the department. The accountants employed by this commission have become specialists in this work and are thoroughly conversant with the laws governing municipal procedure. Few private or commercial accountants in the state have handled sufficient municipal work to have become as thoroughly qualified in this work as have the representatives of the municipal accounting department. The fund of financial information readily available to our accountants together with the unbiased character of their work gives added value to the accounting service rendered by the tax commission. An effective follow-up policy, so necessary in municipal installations, is a feature of the work possible only through the central direction of a state agency.

The work of this department has progressed to the point where it is safe to predict that uniform municipal accounting through voluntary adoption will become universal in Wisconsin.



CHAPTER X

FINANCIAL STATISTICS OF WISCONSIN CITIES

The discussion is based upon the following outline:

PURPOSES OF THE WORK.

PLAN OF THE REPORT.

THINGS TO BE REMEMBERED IN MAKING COM-
PARISONS OF COSTS IN DIFFERENT CITIES.

EXPLANATION OF TERMINOLOGY.

DISCUSSION OF THE TABLES.

CONCLUSION.

PURPOSES OF THE WORK

IN GENERAL

To the average reader statistics of any sort are dull and uninteresting, and therefore hard to understand. Largely for this reason, the statement is heard that "there are three kinds of lies—lies, damn lies, and statistics." Nevertheless, the use of statistics in some form or other is necessary to show exact conditions of any given static situation. By their use, also, changes that have occurred in the past are clearly emphasized so that causes for the changes may be found. The nature of any variation taking place at present is brought to light so that it is often possible to predict future happenings with some degree of certainty. Statistics, as Rowley has defined it, is "the science of counting."

It is common knowledge that every year sees an increase in the total revenues and expenditures of all governmental bodies. This constant increase is due, not so much to higher prices which make governmental activities cost more, but to the fact that more governmental activities are constantly being introduced. The needs of the people are being satisfied more and more through governmental agencies. Thus, in addition to long-established city activities such as building streets, maintaining schools and furnishing police and fire protection, we find the modern city providing amusement halls and recreation grounds free of charge, dental clinics, public school nurses and medical attention for school children, furnishing ice, fuel, water and light at cost, and often maintaining public markets where groceries, and in some cases, staple articles can be purchased. Recognition is being given to the fact that the highest community welfare may be achieved through governmental operations.

In view of this constantly increasing governmental activity, data showing what operations have cost in the past and what

they may be expected to cost in the future are invaluable. Because each citizen in a community has only a small financial interest it does not follow that all principles of business economy may be ignored. Facts as to costs and results are necessary for efficient administration. If standards of costs or of results are known it is possible for officials to gauge the effectiveness of current operations by such standards, and for the public to judge the accomplishments of the administration. Efficient popular rule cannot come until citizens are intelligent regarding their common business.

SPECIFIC PURPOSES

1. We are all familiar with the plaint of the average taxpayer that "taxes are high." This is because he thinks of government only as an agency which collects taxes. He often wonders why taxes are so high, where the money goes, how the tax rates per capita and per \$1,000 of property valuation compare with those of other adjacent cities. This report endeavors to answer these and similar questions in the tables and charts following.

In some cities it happens that the administration follows the rule of frugality to such a degree that the welfare of the community suffers. Again, the popular desire to "keep the tax rate down," leads to under levies and the city must borrow to finish the year. If this occurs for many years, the city soon finds itself in a state of continuous financial embarrassment as tax collections are used to repay loans. Sooner or later the actual situation must be faced and sufficient taxes levied to make up the deficits of earlier years. Whatever the conditions, they should be generally known.

2. The great value of statistics, as stated above, is in making comparisons. When the cost of an object or governmental service can be compared with the cost in prior years, or in other cities, knowledge replaces guesswork and administrative officials can proceed accordingly. High costs lead to a study of the reasons for their existence, unexpected savings may be made, certain operations may be changed or discontinued and others enlarged upon. In short, every contemplated act can be viewed in the light of what has taken place in the past.

3. A very real benefit which has resulted from the requirement that all cities submit reports of receipts and disbursements is the disclosure that accounting systems in use in some cities are antiquated and inadequate. It is frequently said that there is a causal connection between good accounting and success in the business world—that the successful business man must know costs, that he must know from what sources his profits come or to what factors he may attribute losses. Likewise, there should be good accounting in all municipalities,—accounting which will tell the facts about the business in hand and also serve as a guide in making plans for the future.

A good accounting system for a city should show:

- a. The revenue that has accrued to the city from each source.
- b. The expenses incurred for each purpose both for operation and maintenance and for outlay.
- c. The financial condition of the city at any given date—what it owns and what it owes.
- d. Data by which city officials may be guided in planning future operations.
- e. Appropriations made by the legislative body and the unexpended balances thereof.

A good accounting system is decidedly not "a necessary evil."

The accounting department of the tax commission has devised a system of accounts which meets the above requirements. This system is now in use in fifty-three Wisconsin cities and is a demonstrated successs. These cities are:

Algoma	Hartford	Plymouth
Altoona	Horicon	Port Washington
Ashland	Hurley	Prairie du Chien
Baraboo	Jefferson	Racine
Beaver Dam	Ladysmith	Reedsburg
Berlin	Madison	Rice Lake
Black River Falls	Manitowoc	Ripon
Boscobel	Marshfield	Seymour
Chilton	Medford	Shawano
Clintonville	Merrill	Stoughton
Columbus	Mineral Point	Sturgeon Bay
Crandon	Neenah	Two Rivers
De Pere	New Richmond	Watertown
Eau Claire	Oconto	Waukesha
Elroy	Oshkosh	Waupun
Fort Atkinson	Park Falls	Wausau
Grand Rapids	Peshtigo	Whitewater
Green Bay	Phillips	

4. The fact that city officials are required to submit reports of financial transactions to the tax commission does much to

disclose irregularities in their accounts, as has been shown in many cases. It is believed, also, that when statistics of *results* of operations (such as miles of street paving, street sprinkling, etc.) are submitted with the figures of cost, so that unit rates and percentage ratios can be obtained, that the requirement of such reports will do much to prevent questionable and wasteful practices. If the cost per square yard of concrete paving is a great deal higher in one city than in another, investigation will be made—either by city officials voluntarily or because demanded by the people,—and any existing corrupt practice, or wasteful business methods will be uncovered.

PLAN OF THE REPORT

CLASSIFICATION USED

As stated above, all cities of the state are required to submit reports of their financial transactions on blanks furnished by the Tax Commission. The classification of receipts and disbursements is that used, with few differences, by the United States Bureau of the Census, by Massachusetts, New York, California, and Iowa and is generally accepted by the best authorities on municipal accounting.

The general outline of the classification follows:

<i>Receipts</i>	<i>Disbursements</i>
General Revenue	Operation and Maintenance
Taxes	General Government
Special Assessments	Protection of Person and Property
Licenses and Permits	Health Conservation and Sanitation
Fines	Highways
Gifts, Grants and Other	Charities and Corrections
Commercial Revenue	Education other than Schools
Amounts Borrowed	Recreation
Investment Receipts	Unclassified
Agency and Trust Receipts	Outlays
	Municipal Public Service Enterprises
	Investment
	Amounts Paid on Debt
	Agency and Trust

RECEIPTS AND DISBURSEMENTS PLAN

The report form sent out by the department is devised to show cash actually received and disbursed during the year. It would be better, of course, to show revenues accrued and expenses incurred, regardless of cash receipts and payments. It would be impossible, however, for many Wisconsin cities to show their financial transactions on a revenue and expenditure basis because of the inadequate accounting systems in use. The receipts and disbursements plan is therefore the only one that can be used, at present, by all cities.

ARRANGEMENT OF TABLES

The publications of municipal statistics of prior years have shown names of cities arranged according to population. The advantage of this arrangement exists in that cities of practically the same population were placed next each other. Population is the one best basis of comparison,—i. e.—cities of like population normally have similar receipts from the same sources and similar disbursements for like purposes. Thus expenditures, exceptional and extraordinary circumstances excluded, which ought to be similar in amount, were placed next each other and so more easily compared. The disadvantage of the population arrangement is that a person interested in one particular city has to search for the name or for the key to the arrangement in preceding pages.

Believing that the disadvantages of the population system outweigh the advantages, the alphabetical arrangement has been followed in this pamphlet. It is thus easy to find any one city. To the left of the name of each city is given the population as determined by the United States Census of 1920, and so comparison between cities of like population is possible. This method makes the tables and the information they contain more readily available to the man who does not wish to study them at length.

THINGS TO BE REMEMBERED IN MAKING COMPARISONS OF COST IN DIFFERENT CITIES

1. Basis of Comparison

Data for only one basis of comparison—that of population—is given in the tables. Among other factors which may influence comparison are:

- a. area (affecting cost of street lighting, street paving, water-mains, etc.)
- b. natural resources (building stone, water supply, etc.)
- c. location (water-front cities have occasion for kinds of disbursements not found in the south central part of the state.)

2. Differences in accounting classifications

Many cities are using record-systems not based on scientific accounting principles. The classifications in use differ radically from that of the schedule sent to clerks to be filled out. Accordingly, in order to fit the city's business to the classification of the tax commission, it is necessary to reclassify all or most of the receipt and disbursement items. At best, the result is not as accurate as if the final classification had been made at the time the transaction occurred.

Many clerks consider the work of reclassifying receipts and disbursements as an unwarranted added burden. However, if statistics of value are to be obtained, it is necessary that there be uniformity in the form of reports submitted, and all cities should make the same kind of report. Previous to the entry of the tax commission into this field there was practically no similarity between accounting systems and classifications used in any two cities. The commission adopted a form which employs a classification approved by the best municipal accounting authorities. Fifty-three cities are now operating accounting systems based on this classification. Others have signified their intention of adopting it in the near future.

3. Changes in the personnel of city clerks

Fifteen new clerks took office in 1919, and 32 in 1920. New clerks require some time to learn the duties of their offices, ordinarily do not do their work as well at first, nor make their reports as accurately or the distribution of receipts and payments as intelligently.

4. Differences in civic organization and methods

Most Wisconsin cities are governed by a city council, but some have adopted the commission form as shown in Table 53. Some cities pay contractors with special assessment certificates; others collect the certificates and pay contractors in cash. Some cities pay for the cost of paving one-third of the street and charge abutting property owners one-third each. Others divide the total cost (except for street intersections) between the property owners, making each side pay half.

5. Differences in fiscal years

As stated in the preface, twenty-four cities do not end their fiscal year on December 31. Those whose years end on or about March 31 are Amery, Augusta, Appleton, Barron, Brodhead, Buffalo, Cumberland, Fennimore, Menasha, Menomonie, Oconomowoc, Oconto Falls, River Falls, Sheboygan, Shullsburg. Cedarburg closes its year March 15. Beloit, Janesville, and Rice Lake close on April 15. On April 30, Greenwood, Kenosha, Neillsville end their years. September 30 is the closing date of Ashland and Superior, and November 30 of Reedsburg.

Several cities in the above list have signified their intention of making out their reports in the future so as to include the twelve months ending December 31. For the present, however, it is plain that receipts and disbursements for a city whose year ends September 30, as in the case of Ashland and Superior, are not strictly comparable with those of a city for the period ending December 31.

6. Differences in results accomplished

Consideration should be given to differences in results accomplished by expenditures for the same purpose in different cities or for different years in same city. A larger expenditure may mean more or better work done and of course t

reverse may be true. To serve the purpose best, statistics of results should accompany those of cost. It is one of the aims of this department to supply data as to results of operations with which the statistics of costs may be compared.

EXPLANATION OF TERMINOLOGY

RECEIPTS

General revenue receipts come from compulsory contributions levied by a city in the exercise of its powers of taxation and police, there being no direct relation between the amount of the contribution and the benefit derived. Taxes, licenses, and permits, fines, grants and gifts are the principal kinds of general revenue receipts.

Commercial revenue receipts are those which come from regular business transactions to which the city is a party. The rental of articles owned by the city and interest received on city money are examples of commercial revenue receipts.

The column "Amounts borrowed" includes both temporary loans and bond issues.

"Investments" mean the receipt in cash of money previously invested by the city.

Agency and trust receipts are those in which the city acts merely as an agent, as for example, in the collection and payment of state, county and school taxes.

DISBURSEMENTS

Operation and maintenance disbursements are for the regular running expenses of the city proper without the schools. Table 56 divides the operation and maintenance total according to purposes for each city.

Payments for protection of person and property are for police and fire departments, sealer of weights and measures, and other like purposes.

Health conservation and sanitation payments are for board

of health, sanitation and fumigation expenses, city nurse, garbage collection and disposal, etc.

Amounts shown in the highway column include payments for maintenance of streets, sidewalks, curbs and gutters, for the cleaning, sprinkling, and lighting of streets, for weed cutting, snow removal, etc.

Charities and Corrections is self-explanatory.

Payments for Libraries is self-explanatory.

Recreation payments are for parks, playgrounds, Memorial Day, homecoming, and other like expenses.

Outlays are disbursements for objects which have a permanent or semi-permanent value, i. e., whose benefits last longer than through the year in which they were incurred. Examples are payments for new street paving or for a new city hall or fire truck.

The remaining terms used need no explanation.

DISCUSSION OF THE TABLES

It is not proposed to discuss the contents of each table separately. Those interested in a particular city are probably in a better position to know the reasons for abnormal conditions existing there which are reflected in the tables than any person not intimately acquainted with the life in the city. Comment will be given largely to explain the material given and where necessary, the form of the tables, and to point out conditions which might not be evident to the casual reader.

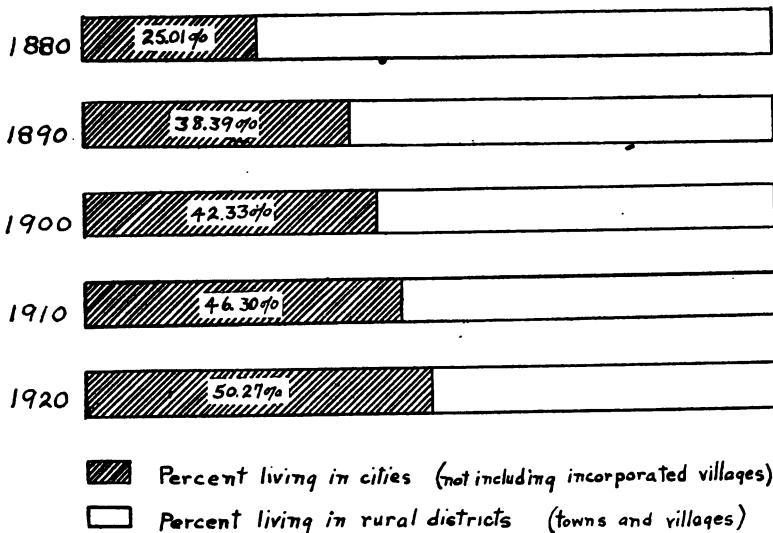
POPULATION

In 1880 about one-fourth of the people of Wisconsin lived in cities. In 1920, more than half was city residents. This transition is shown at ten year intervals in the following summary.

Census	Population of State	Population of all cities	Per cent of City Residents
1880.....	1,315,497	329,011	25.01
1890.....	1,686,880	647,713	38.39
1900.....	2,069,042	875,868	42.33
1910.....	2,333,860	1,080,751	46.30
1920.....	2,631,839	1,322,909	50.27

The figures in the last column to the right are shown in chart A.

CHART. A
PERCENTAGE OF WISCONSIN
PEOPLE LIVING IN CITIES
1880-1920



Percentage increases in state and in city population over those of each previous census are as follows:

	% Increase State	% Increase All Cities	Difference in % Increase of City over State
1880.....	24.73	.....	.....
1890.....	28.23	96.86	68.66
1900.....	22.65	35.22	12.57
1910.....	12.79	23.39	10.60
1920.....	12.76	22.41	9.65

The last column shows that city growth was faster than state growth in all periods but that the amount of the excess of percentage of city growth over percentage of state growth is growing less, i. e., that the city population is not increasing as rapidly in recent years as at the beginning of the period.

BONDED INDEBTEDNESS

Table I shows the limit of bonded indebtedness of each city, the actual bond debt on December 31, 1919, and the per capita bond debt. The debt limit, as prescribed in the state constitution is five per cent of the assessed valuation of the city in the last (1919) assessment. It will be seen that Madison has the highest per capita bonded debt.

TAXES AND TAX RATES

General Property Taxes, the per capita tax, and the tax rate per dollar of assessed valuation, are given in Table 48. In order that comparisons may be on a correct basis, the assessed valuation of each city is given and the ratio of this figure to the true value as found by the tax commission.

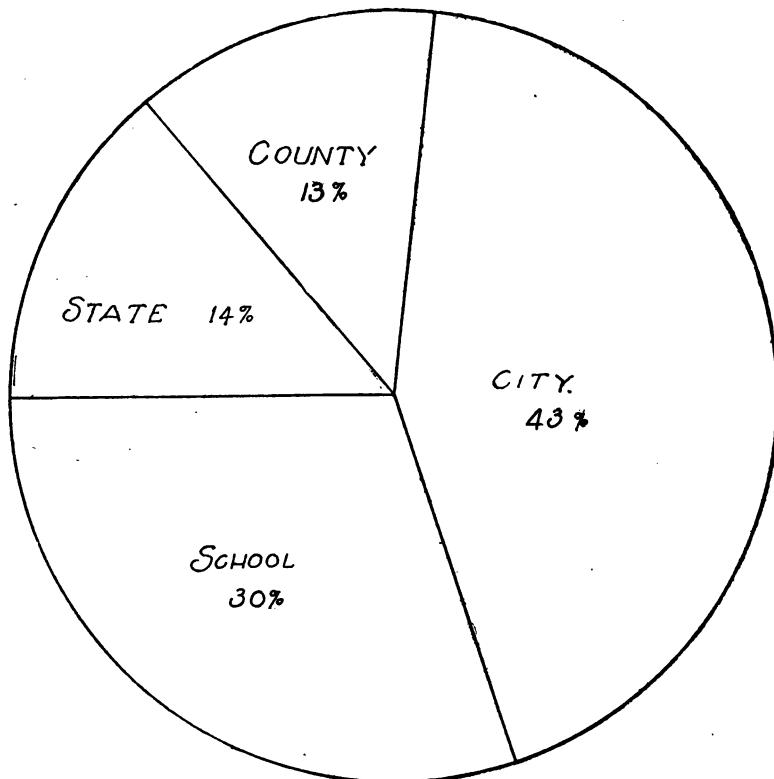
Table 49 shows the kinds of general property taxes i. e., analyzes the total figure given in Table 48, into taxes for state, for county, for schools, and for strictly city purposes. Chart B, shows the same thing, using an average of the figures for all cities. Taxes raised in conformity with the soldiers' bonus law (Chap. 667, Laws of 1919) inflate the state taxes for 1919, and make column 2 of Table 49, non-comparable with other years. The figures in column 2 are, however, strictly comparable as shown, for comparisons between cities for 1919.

The kinds and amounts of school taxes are again shown in Table 50. The tax rate for school and school district taxes is given in the last column to the right. This figure is not the same as the local clerk's school rate because we have included the county school tax (see heading "School and School District Taxes") whereas the county school tax is levied on the *city*, not on the school district.

Table 51 shows the tax rate per school child enrolled which obtains in all cities having city superintendents. The figures for enrollment are taken from reports filed with the State Department of Public Instruction. In those cities where there are joint school districts the enrollment of the city portion of the school district was obtained by applying to the total enrollment of the school district, the ratio of the city school census to the total district school census. (The "school census" includes all

children of the district between the ages of 4 and 20, whether in school or not, while the "enrollment" means children enrolled in schools of the district, whether or not they are residents.)

CHART B
GENERAL PROPERTY TAXES.
IN CITIES 1919.



The amount of normal income tax levied in each city, the cash collections, personal property and coupon offset, and the delinquent amounts, are shown in Table 52. The soldiers' cash bonus and educational surtaxes paid in cash in each city are given in one sum in the last column to the right.

SALARIES OF CITY OFFICERS

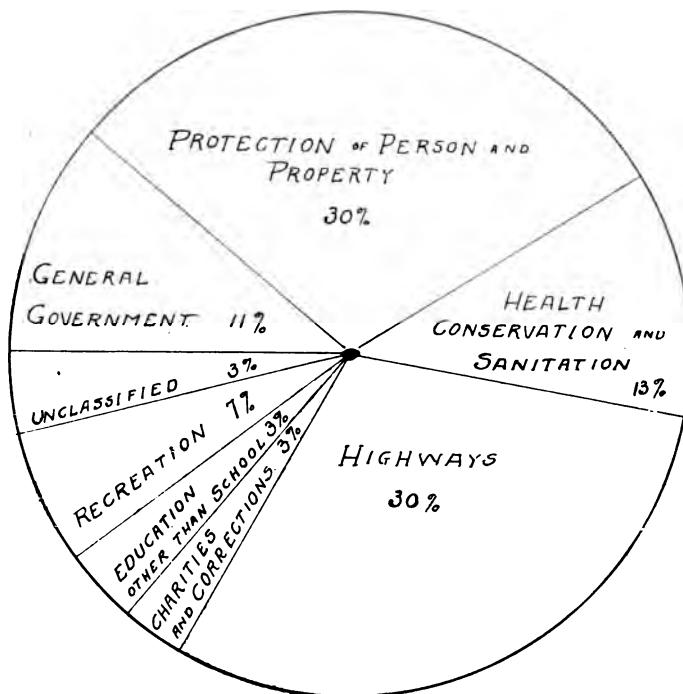
Table 53 shows the annual salary for each officer of every city at the rate existing June 30, 1920. Salaries of assistants are not given. Peculiar conditions existing in any city as where one man holds two positions are explained as far as possible by foot-notes.

RECEIPTS AND DISBURSEMENTS

Table 54 shows for each city total receipts divided into General Revenue, Commercial Revenue, Amounts Borrowed, and

CHART C

SHOWING DISBURSEMENTS FOR OPERATION AND MAINTENANCE CLASSIFIED BY PURPOSES.



Agency and Trust. (For the meanings of terms used, see paragraph "Discussion of Terminology.") General Revenue is shown divided into Taxes, Licenses and Permits, and Other.

A summary of disbursements is given for each city in Table 55. In each case the amount spent for operation and maintenance, for outlay, for the repayment of debt, and for schools, is shown. Agency and Trust disbursements are omitted as they are not strictly a part of the city's internal government and tend to increase the total unduly.

The operation and maintenance disbursements are analyzed in Table 56, which gives the total spent according to purposes. The same information is shown for all cities in Chart C. Table 57 shows total and per capita disbursements for city running expense (operation and maintenance) and for schools.

CONCLUSION

It is not presumed that the figures given in the tables following are accurate in all details. It was impossible to get good reports for some cities because of the poor accounting systems in use, and some errors will occur in all statistical studies of length. However, no effort has been spared to make the compilation as reliable as time would allow.

It is hoped that in future years, dependable figures of *costs and of results* may be given. It is desired to show expenses incurred by purpose or activity, subdivided by department, by character (operation, maintenance or outlay), and by object. Data can then be obtained which will show cost by jobs, by units (as per yard of paving), and by averages. The administrator will then realize the significance of facts which might not otherwise appear and accurate records of all costs needed to guide officials will be available.

Interested citizens and the general public will be able to form a true conception of what a good government should be and to judge their own government's defects and virtues without bias or prejudice. Interest will be stimulated in opportunities for improvement and there will follow a popular desire for good government which no administration can afford to ignore.

In the past, poor government has been due, not so much to dishonesty and corrupt practices, as to ignorance of what to do and how to do it. If this pamphlet brings to city officials an active desire for improved methods of procedure in city government or awakens citizens to the fact that they should be interested in government and that the responsibility for good or bad government rests upon them, it will have served its purpose.

TABLE 47

CITY BONDED INDEBTEDNESS DECEMBER 31, 1919

1920 Popula- tion	City	Debt Limit	Bonded Debt	Per Capita Bonded Debt
1,911	Algoma	\$95,583	\$20,000	\$10.46
970	Alma	27,985	14,000	14.43
960	Altoona	15,768	11,850	12.34
1,203	Amery	33,626	7,750	6.44
8,451	Antigo	281,643	200,000	30.76
19,561	Appleton	1,064,812	464,000	23.72
11,334	Ashland	406,296	287,000	25.33
1,407	Augusta	43,710		
5,538	Baraboo	261,669	72,000	13.00
1,623	Barron	57,336	44,000	27.11
1,441	Bayfield	44,114	28,450	18.35
7,992	Beaver Dam	392,597	115,000	14.38
21,284	Beloit	888,717	228,000	10.71
4,400	Berlin	238,019	121,000	27.49
1,796	Black River Falls	63,948	44,000	24.50
1,870	Boscobel	64,347	38,967	23.30
1,600	Brodhead	90,828	71,000	44.87
286	Buffalo	6,422		
3,626	Burlington	206,304	20,500	5.65
1,738	Cedarburg	99,815	6,600	3.80
1,154	Chetek	38,496	6,180	5.36
1,833	Chilton	128,842	69,500	37.92
9,130	Chippewa Falls	337,747	74,000	8.10
3,275	Clintonville	249,639	19,000	5.80
792	Colby	16,481	9,800	11.36
2,460	Columbus	147,013	84,750	34.45
1,632	Crandon	43,290	15,500	9.40
6,725	Cudahy	414,285	74,000	11.01
1,528	Cumberland	53,385	11,111	7.27
1,798	Darlington	100,698		
3,016	Delavan	188,209		
5,165	De Pere E. & W.	200,865	59,850	11.59
1,896	Dodgeville	117,076	18,000	9.49
1,517	Durand	49,580	12,500	8.24
20,880	Eau Claire	742,878	456,800	21.87
2,688	Edgerton	192,106	32,000	11.90
1,991	Elkhorn	125,280	54,642	27.45
1,713	Elroy	49,635	16,000	9.34
2,209	Evansville	119,991	37,500	18.66
1,883	Fennimore	68,924	15,000	10.85
23,427	Fond du Lac	1,061,547	374,550	15.99
4,915	Ft. Atkinson	267,620	141,500	28.79
880	Fountain City	28,390	1,800	2.05
779	Glenwood	31,318	6,400	8.21
7,248	Grand Rapids	339,873	120,000	16.50
31,017	Green Bay	1,775,065	861,725	27.78
761	Greenwood	26,002	18,000	23.65
4,515	Hartford	215,871	21,000	4.65
1,302	Hayward	38,686	2,000	1.53
2,134	Horicon	121,520	38,000	17.81
3,014	Hudson	91,066	74,500	24.72
3,188	Hurley	90,583	500	.16
18,293	Janesville	951,928	325,500	17.77
2,572	Jefferson	176,914	74,900	29.12
1,169	Juneau	74,264	19,000	16.40

TABLE 47—Continued

CITY BONDED INDEBTEDNESS DECEMBER 31, 1919

1920 Popula- tion	City	Debt Limit	Bonded Debt	Per Capita Bonded Debt
5,951	Kaukauna	247,914	84,790	14.25
40,472	Kenosha	2,228,791	1,149,501	28.40
1,865	Kewaunee	88,189	37,000	19.80
30,363	La Crosse	1,554,674	986,000	30.83
3,581	Ladysmith	121,589	96,000	26.53
2,682	Lake Geneva	213,250	70,000	26.60
1,754	Lake Mills	105,842	28,500	16.25
2,485	Lancaster	147,095		
38,378	Madison	8,684,165	2,404,300	62.65
17,563	Manitowoc	1,133,565	286,900	16.34
13,610	Marinette	489,709	186,800	13.78
7,394	Marshfield	448,510	149,000	20.15
1,966	Mauton	73,835	51,000	25.94
3,011	Mayville	179,206	35,000	11.62
1,881	Medford	76,638	15,500	8.24
1,981	Mellen	102,993	28,523	14.40
7,214	Menasha	821,866	244,000	33.82
5,104	Menomine	228,904	122,500	24.01
8,068	Merrill	337,020	79,750	9.88
457,147	Milwaukee	29,427,813	18,254,800	39.92
2,569	Mineral Point	176,912	26,750	10.30
1,554	Mondovi	61,156	2,000	1.29
4,788	Monroe	832,018	147,600	30.82
7,171	Neenah	446,919	99,000	13.80
2,160	Nellisville	83,385	81,901	37.92
994	New Lisbon	28,147	20,000	20.10
4,667	New London	107,266	64,560	13.88
2,248	New Richmond	81,317	62,000	27.58
3,047	North Milwaukee	197,079	88,500	29.04
3,301	Oconomowoc	215,589	55,500	16.81
4,920	Oconto	162,507	50,500	10.26
1,914	Oconto Falls	55,140	40,800	21.86
1,066	Onalaska	27,990		
33,162	Oshkosh	2,089,734	1,456,800	48.92
2,676	Park Falls	140,458	29,000	10.84
1,440	Peshtigo	80,563	9,200	6.39
1,978	Phillips	60,364	13,500	6.84
504	Pittsville	11,947	2,000	3.97
4,358	Platteville	228,753	149,000	34.23
3,415	Plymouth	175,466	49,167	14.40
5,582	Portage	233,721	187,500	33.58
3,340	Port Washington	146,618	91,000	27.24
3,587	Prairie du Chien	114,039	101,000	28.55
892	Prescott	26,223	10,500	11.77
58,593	Racine	3,848,725	1,321,000	22.54
2,997	Reedsburg	192,123	92,500	90.86
6,654	Rhineland	334,021	74,000	11.12
4,457	Rice Lake	156,994	88,750	19.92
3,409	Richland Center	205,538	56,000	16.43
3,929	Ripon	234,829	25,500	6.49
2,278	River Falls	100,022	41,000	18.04
1,280	Seymour	61,408	3,200	2.50
3,544	Shawano	138,423	45,250	12.76
30,955	Sheboygan	1,338,829	461,000	14.89
2,002	Sheboygan Falls	115,799	61,000	30.47

TABLE 47—Continued

CITY BONDED INDEBTEDNESS DECEMBER 31, 1919

1920 Popula- tion	City	Debt Limit	Bonded Debt	Per Capita Bonded Debt
1,158	Shullsburg	55,535	7,000	6.05
7,598	South Milwaukee	334,586	249,700	32.90
4,466	Sparta	188,297	13,000	2.91
2,293	Spooner	47,802	5,500	2.40
2,577	Stanley	76,246	7,000	2.72
11,371	Stevens Point	834,262	116,500	10.25
5,101	Stoughton	265,396	72,700	14.25
4,553	Sturgeon Bay	148,488	51,500	11.31
39,624	Superior	1,876,064	1,486,125	37.47
3,257	Tomah	132,290	59,580	18.29
2,801	Tomahawk	99,795	13,000	4.64
7,305	Two Rivers	316,083	18,000	2.46
2,574	Viroqua	150,216	.....	.....
3,407	Washburn	128,357	70,000	18.88
9,299	Watertown	513,575	154,400	16.60
12,558	Waukesha	508,297	498,000	39.26
2,839	Waupaca	121,821	75,000	26.41
4,440	Waupun	154,989	106,240	37.21
18,661	Wausau	614,316	499,200	26.75
5,818	Wauwatosa	362,062	270,500	46.48
18,765	West Allis	1,246,085	797,650	57.95
3,878	West Bend	168,171	14,000	4.14
3,215	Whitewater	181,957	88,000	26.92
	All cities	\$73,765,478	\$39,062,562	29.58

TABLE 48

ASSESSED VALUATIONS, GENERAL PROPERTY TAXES AND TAX RATES, 1919

1920 Popu- lation		Assessed Value All Property	Ratio of Assessed to True Val.*	Total Gen- eral Prop- erty Taxes	Per Capita Gen'l Prop. Taxes	Tax Rates
1,911	Algoma	\$1,911,667	95.30	\$55,330	\$28.99	.0280
970	Alma	559,700	72.24	25,829	26.62	.0461
930	Altoona	315,065	71.82	15,710	16.35	.0498
1,208	Amery	672,517	88.74	27,853	23.15	.0414
8,451	Antigo	5,632,555	71.91	286,439	31.52	.0473
19,561	Appleton	21,286,243	76.94	770,812	39.41	.0362
11,334	Ashland	8,125,915	84.22	284,417	25.10	.0350
1,407	Augusta	874,190	74.70	41,087	29.20	.0470
6,538	Baraboo	5,233,380	77.96	180,885	23.62	.0250
1,623	Barron	1,146,717	70.22	43,807	26.98	.0382
1,441	Bayfield	882,286	88.33	30,975	21.49	.0351
7,992	Beaver Dam.....	7,851,955	81.56	147,562	18.45	.0188
21,284	Beloit	17,874,343	67.21	521,055	24.49	.0291
4,400	Berlin	4,680,375	91.06	104,863	23.84	.0225
1,796	Black River Falls..	1,278,591	71.14	46,064	25.61	.0380
1,670	Boscobel	1,290,358	76.29	28,373	22.98	.0220
1,600	Brodhead	1,816,558	87.10	38,107	23.81	.0210
286	Buffalo	128,433	56.52	3,285	11.45	.0256
3,626	Burlington	4,126,087	75.47	73,186	20.17	.0177
1,738	Cedarburg	1,996,297	79.80	38,649	22.24	.0194
1,154	Chetek	769,910	64.15	23,020	19.95	.0299
1,838	Chilton	2,466,840	85.96	76,965	41.99	.0512
9,130	Chippewa Falls....	6,754,941	70.73	202,648	22.19	.0800
3,275	Clintonville	4,992,785	78.30	99,867	30.48	.0200
782	Colby	416,789	59.23	19,487	24.91	.0467
2,480	Columbus	2,940,267	71.80	96,932	33.40	.0380
1,682	Crandon	805,806	97.41	30,304	18.56	.0350
6,725	Cudahy	8,285,706	69.21	202,184	30.05	.0244
1,528	Cumberland	1,067,698	70.12	46,882	30.68	.0439
1,798	Darlington	2,013,955	81.44	47,141	26.22	.0284
3,016	Delavan	3,764,174	85.25	98,220	30.91	.0248
5,165	De Pere E. & W...	4,017,296	81.28	93,406	18.09	.0232
1,896	Dodgeville	2,341,511	85.04	62,160	27.51	.0223
1,517	Durand	991,600	61.10	40,706	22.87	.0411
20,880	Eau Claire	14,854,550	62.52	608,792	29.16	.0410
2,688	Edgerton	8,842,108	74.47	84,628	31.48	.0220
1,991	Elkhorn	2,505,600	84.96	75,168	37.75	.0300
1,713	Elroy	992,697	70.07	34,403	20.08	.0346
2,209	Evansville	2,399,820	74.24	61,221	27.72	.0256
1,383	Fennimore	1,380,883	64.68	37,285	26.95	.0270
23,427	Fond du Lac.....	21,030,945	85.06	634,630	27.48	.0302
4,915	Ft. Atkinson	5,332,400	82.28	18,125	33.64	.0338
880	Fountain City	567,190	63.18	116,207	20.59	.0206
779	Glenwood	626,367	81.94	15,660	20.10	.0250
7,243	Grand Rapids.....	6,797,465	73.84	271,908	37.54	.0400
31,017	Green Bay	35,501,705	87.34	783,139	25.21	.0221
761	Greenwood	520,041	62.49	20,810	27.34	.0400
4,515	Hartford	4,313,410	70.94	107,138	23.73	.0248
1,302	Hayward	773,720	90.40	27,190	20.88	.0361
2,134	Horicon	2,430,410	94.06	29,724	13.92	.0123
3,014	Hudson	1,807,723	69.87	101,656	33.72	.0562
3,188	Hurley	1,811,653	71.94	63,411	19.89	.0350
18,293	Janesville	19,038,553	73.37	516,203	28.22	.0271
2,572	Jefferson	8,358,270	81.91	73,856	28.71	.0220
1,169	Juneau	1,485,290	77.56	22,280	19.22	.0150

* Based on true value of 1919—one year.

TABLE 48—Continued

ASSESSED VALUATIONS, GENERAL PROPERTY TAXES AND TAX RATES, 1919

1920 Popu- lation		Assessed Value All Property	Ratio of Assessed to True Val. ^a	Total Gen- eral Prop- erty Taxes	Per Capita Gen'l Prop. Taxes	Tax Rates
5,951	Kaukauna	4,958,270	71.36	148,176	24.90	.0299
40,472	Kenosha	44,475,810	77.12	1,384,256	32.96	.0800
1,865	Kewaunee	1,762,771	80.24	44,070	23.63	.0250
30,383	La Crosse	31,008,471	84.34	777,336	25.60	.0250
3,581	Ladysmith	2,430,776	68.78	83,199	23.23	.0342
2,632	Lake Geneva	4,264,992	99.20	90,933	34.54	.0213
1,754	Lake Mills	2,116,840	82.21	60,977	34.76	.0288
2,485	Lancaster	2,954,345	75.15	87,063	35.02	.0295
38,378	Madison	73,683,300	86.85	1,473,666	25.66	.0200
17,568	Manitowoc	22,671,298	86.90	600,908	34.22	.0265
13,610	Marinette	9,794,186	86.00	323,213	23.75	.0330
7,394	Marshfield	9,970,200	102.25	212,394	29.72	.0237
1,966	Mauton	1,476,700	79.63	40,779	20.75	.0276
3,011	Mayville	3,584,097	71.21	60,930	20.24	.0170
1,881	Medford	1,532,755	85.14	53,670	28.53	.0350
1,961	Mellen	2,059,864	97.08	61,795	31.20	.0800
7,214	Menasha	6,433,325	75.00	145,583	19.61	.0226
5,104	Menomonie	4,577,878	75.72	141,744	27.77	.0310
8,068	Merrill	6,740,395	95.64	186,992	23.18	.0227
457,147	Milwaukee	588,556,266	81.82	15,678,016	34.07	.0265
2,569	Mineral Point	3,588,245	82.77	70,937	27.62	.0201
1,554	Mondovi	1,223,116	70.45	31,923	20.55	.0261
4,788	Monroe	6,640,367	93.25	166,011	34.66	.0250
7,171	Neenah	8,988,388	88.10	219,730	30.64	.0246
2,160	Neillsville	1,666,706	63.21	63,835	29.32	.0380
904	New Lisbon	562,956	74.28	28,925	24.06	.0425
4,867	New London	2,816,882	69.98	98,221	21.05	.0849
2,248	New Richmond	1,626,333	63.51	58,443	26.00	.0550
3,047	North Milwaukee	3,941,577	80.66	116,731	37.98	.0294
3,301	Oconomowoc	4,310,775	92.04	104,191	31.55	.0242
4,920	Oconto	3,251,939	92.73	130,079	26.43	.0400
1,914	Oconto Falls	1,162,806	70.73	44,187	28.08	.0580
1,066	Onalaska	557,790	70.26	23,314	21.87	.0418
33,162	Oshkosh	40,794,670	98.99	1,019,875	80.75	.0250
2,676	Park Falls	2,809,159	80.97	108,154	40.42	.0386
1,440	Peshtigo	611,250	82.75	21,894	14.86	.0850
1,973	Phillips	1,207,288	88.23	48,292	24.48	.0400
504	Pittsville	238,988	83.78	9,888	19.62	.0414
4,353	Platteville	4,575,500	78.60	147,880	33.96	.0323
8,415	Plymouth	3,509,315	69.96	101,087	29.61	.0288
5,582	Portage	4,674,427	76.14	140,234	25.12	.0900
3,340	Port Washington	2,930,360	89.72	72,665	21.75	.0243
3,587	Prairie du Chien	2,280,778	71.65	77,530	21.92	.0840
892	Prescott	524,456	71.86	18,824	21.10	.0559
58,593	Racine	66,974,506	69.33	1,719,172	29.33	.0257
2,997	Reedsburg	3,842,450	87.43	90,683	30.25	.0236
6,654	Rhinelander	6,680,429	75.15	233,819	35.13	.0350
4,457	Rice Lake	8,139,885	86.92	149,727	33.59	.0260
3,409	Richland Center	4,110,768	72.45	107,694	31.59	.0262
3,929	Ripon	4,696,576	85.76	135,427	34.46	.0288
2,273	River Falls	2,000,440	68.34	44,812	19.73	.0224
1,230	Seymour	1,228,057	78.86	27,510	21.49	.0224
8,544	Shawano	2,768,450	72.17	96,891	27.26	.0550
30,955	Sheboygan	26,764,585	71.14	921,290	29.77	.0844
2,002	Sheboygan Falls	2,815,998	74.11	53,268	26.61	.0230

^a Based on true value of 1919—one year.

TABLE 48—Continued

ASSESSED VALUATIONS, GENERAL PROPERTY TAXES AND TAX RATES, 1919

1920 Population		Assessed Value All Property	Ratio of Assessed to True Val.*	Total General Property Taxes	Per Capita Gen'l Prop. Taxes	Tax Rates
1,158	Shullsburg	1,110,709	82.90	33,322	28.77	.0300
7,598	South Milwaukee	6,680,726	75.05	167,271	22.02	.0250
4,466	Sparta	3,765,940	86.14	117,689	26.38	.0612
2,293	Spooner	957,237	60.85	33,506	14.61	.0350
2,577	Stanley	1,524,925	68.79	50,224	19.46	.0329
11,371	Stevens Point	6,685,235	74.25	244,058	21.47	.0300
5,101	Stoughton	5,307,922	82.17	141,085	27.65	.0266
4,563	Sturgeon Bay	2,969,659	79.38	98,837	21.71	.0333
39,624	Superior	87,521,688	59.10	1,182,696	29.85	.0316
3,257	Tomah	2,645,792	98.78	79,374	24.37	.0300
2,801	Tomahawk	1,995,909	84.70	70,199	25.06	.0352
7,305	Two Rivers	6,321,665	86.84	184,720	20.35	.0335
2,574	Viroqua	8,004,314	88.70	91,909	35.71	.0306
3,707	Washburn	2,567,149	80.70	96,881	26.19	.0377
9,299	Watertown	10,271,502	81.92	202,512	21.78	.0197
12,558	Waukesha	11,965,987	78.42	306,867	24.43	.0257
2,839	Waupaca	2,436,415	83.43	67,988	23.94	.0279
4,440	Waupun	3,098,770	82.83	89,274	20.27	.0288
18,061	Wausau	12,286,298	58.49	473,042	25.35	.0335
5,818	Wauwatosa	7,041,235	69.65	180,963	31.09	.0257
13,765	West Allis	24,920,711	66.46	499,751	36.30	.0201
3,378	West Bend	8,368,424	79.94	100,902	29.57	.0300
3,215	Whitewater	3,639,140	88.14	90,107	28.02	.0247
All Cities.....		\$1,475,889,643	78.86	\$40,127,468	30.31	.0272

* Based on true value of 1919—one year.

TABLE 49

GENERAL PROPERTY TAXES COLLECTED IN 1920—WISCONSIN CITIES

1920 Population		State	County	City	School	Total
1,911	Algoma	\$7,905	\$4,181	\$14,527	\$29,027	\$55,890
970	Alma	1,246	9,242	5,901	9,440	25,829
960	Altoona	1,359	2,350	4,682	7,319	15,710
1,203	Amery	1,515	3,526	8,844	14,408	27,853
8,451	Antigo	26,018	45,890	98,865	100,676	266,439
19,561	Appleton	40,685	122,287	412,609	195,141	770,812
11,334	Ashland	40,469	86,298	49,341	109,809	284,417
1,407	Augusta	4,096	6,972	14,244	15,773	41,057
5,538	Baraboo	23,168	23,537	27,550	56,571	130,885
1,623	Barron	5,015	5,652	14,205	18,985	43,807
1,441	Bayfield	1,858	6,061	9,476	13,561	30,975
7,992	Beaver Dam	32,969	9,597	51,139	58,857	147,592
21,284	Beloit	45,687	41,456	193,144	240,768	521,065
4,400	Berlin	19,461	11,423	51,346	22,633	104,803
1,796	Black River Falls....	5,992	5,618	16,561	18,863	46,034
1,670	Boscobel	6,008	2,996	14,888	14,535	38,373
1,600	Brodhead	7,087	3,436	12,141	15,443	38,107
286	Buffalo City	304	884	1,072	1,025	3,285
3,626	Burlington	8,497	18,782	28,775	22,062	73,186
1,738	Cedarburg	5,877	9,920	9,638	13,216	38,649
1,154	Chetek	3,469	3,910	7,539	8,102	23,020
1,888	Chilton	11,051	6,385	47,779	11,800	76,965
9,180	Chippewa Falls	30,852	23,821	70,376	77,599	202,648
3,275	Clintonville	20,762	12,020	28,100	33,975	99,887
782	Coity	2,903	2,172	7,928	6,489	19,487
2,460	Columbus	18,281	13,227	42,601	27,573	96,982
1,682	Crandon	4,270	7,450	5,831	18,253	30,804
6,725	Cudahy	37,371	27,857	50,068	87,403	202,184
1,528	Cumberland	4,736	5,357	18,841	18,468	46,882
1,798	Darlington	8,588	5,191	28,348	10,014	47,141
3,016	Delavan	16,203	18,106	39,782	24,130	98,220
5,185	De Pere E. & W....	7,488	13,584	45,857	26,977	98,408
1,896	Dodgeville	8,902	8,687	19,875	19,746	52,160
1,517	Durand	8,335	8,151	12,360	11,860	40,706
20,880	Eau Claire	75,251	121,849	254,472	157,220	608,792
2,688	Edgerton	9,384	9,775	84,440	81,029	84,628
1,991	Elkhorn	9,472	7,527	28,883	29,286	75,168
1,713	Elroy	2,440	3,925	16,856	11,182	34,403
2,209	Evansville	5,906	5,359	30,881	19,075	61,221
1,383	Fennimore	6,764	3,379	11,208	15,934	37,285
23,427	Fond du Lac.....	80,589	32,653	351,356	170,032	634,680
880	Fountain City	1,274	3,177	7,374	6,800	18,126
4,915	Ft. Atkinson	22,065	7,725	43,140	43,287	116,207
779	Glenwood	1,143	2,081	2,828	9,668	15,660
7,243	Grand Rapids	32,324	65,771	91,291	82,522	271,906
31,017	Green Bay	62,089	111,830	371,744	238,096	788,139
761	Greenwood	2,980	2,386	6,816	9,128	20,810
4,515	Hartford	20,348	10,955	48,666	27,159	107,188
1,302	Hayward	3,207	4,080	11,113	8,790	27,190
2,184	Horicon	9,337	2,718	8,445	14,224	29,724
3,014	Hudson	3,996	7,157	88,270	52,282	101,655
3,188	Hurley	3,923	16,474	11,647	31,367	63,411
18,298	Janesville	38,667	43,277	318,247	116,022	516,208
2,572	Jefferson	15,390	5,684	32,576	19,986	73,856
1,159	Juneau	5,954	1,785	8,138	6,408	22,230

TABLE 49—Continued

GENERAL PROPERTY TAXES COLLECTED IN 1920—WISCONSIN CITIES

1920 Population		State	County	City	School	Total
5,951	Kaukauna	10,539	31,677	49,045	56,915	148,176
40,472	Kenosha	179,976	200,771	474,400	479,109	1,334,256
1,865	Kewaunee	8,429	4,378	9,445	21,818	44,070
30,363	La Crosse	126,307	71,824	336,973	242,232	777,336
3,581	Ladysmith	4,747	20,174	24,968	38,810	83,199
2,632	Lake Geneva	17,412	13,837	29,593	30,091	90,933
1,754	Lake Mills	9,359	3,106	28,434	20,079	60,977
2,485	Lancaster	12,405	6,196	48,384	20,078	87,063
38,378	Madison	93,330	92,610	490,951	307,810	984,701
17,563	Manitowoc	82,684	42,672	301,243	174,309	600,908
13,610	Marinette	42,041	43,492	149,650	88,030	323,213
7,384	Marshfield	24,935	48,614	78,459	65,386	212,884
1,966	Mauton	3,234	5,202	15,156	17,187	40,779
3,011	Mayville	15,929	4,775	18,253	21,973	60,930
1,881	Medford	5,882	8,984	18,906	19,948	58,670
1,981	Mellen	8,155	18,365	14,618	20,657	61,795
7,214	Menasha	25,585	22,680	20,604	72,574	141,533
5,104	Menomonie	23,462	13,550	52,321	52,411	141,744
8,068	Merrill	10,493	33,566	92,614	50,319	186,902
457,147	Milwaukee	2,475,863	1,812,420	7,008,697	3,681,036	15,578,016
2,569	Mineral Point	15,708	6,238	23,705	25,286	70,987
1,554	Mondovi	2,529	6,971	6,737	15,686	31,928
4,788	Monroe	25,260	12,246	71,885	56,620	166,011
7,171	Neenah	33,468	28,979	72,426	84,868	219,730
2,160	Neillsville	8,200	6,208	24,384	24,548	68,335
994	New Lisbon	1,425	6,292	4,950	11,258	28,925
4,067	New London	11,366	9,921	37,915	39,118	98,230
2,248	New Richmond	3,839	6,820	22,062	25,722	58,443
3,047	North Milwaukee	17,029	12,697	40,170	45,835	115,731
3,301	Oconomowoc	16,269	11,424	39,899	36,599	104,191
4,920	Oconto	6,190	24,750	65,496	33,703	130,079
1,914	Oconto Falls	2,290	9,252	14,606	18,040	44,187
1,066	Onalaska	2,424	1,594	6,327	12,969	23,314
33,162	Oshkosh	151,870	131,651	396,728	339,626	1,019,875
2,676	Park Falls	9,813	16,354	35,065	46,922	108,154
1,440	Peshtigo	2,749	2,844	2,236	13,565	21,394
1,973	Phillips	5,002	8,337	14,403	20,550	48,292
504	Pittsville	1,060	2,192	3,439	3,197	9,888
4,853	Platteville	20,411	10,075	63,272	54,102	147,860
3,415	Plymouth	15,328	16,829	43,909	25,021	101,087
5,582	Portage	21,411	22,498	59,047	37,278	140,234
3,340	Port Washington	7,312	12,345	37,812	15,695	72,666
3,537	Prairie du Chien	5,081	13,331	33,740	25,378	77,530
892	Prescott	2,670	2,053	7,222	6,879	18,824
58,593	Racine	130,601	288,686	618,266	681,619	1,719,172
2,997	Reedsburg	15,624	15,873	27,721	31,465	90,683
4,417	Rice Lake	15,960	17,361	71,875	44,531	149,727
6,654	Rhineland	30,188	72,611	82,499	48,571	233,819
3,409	Richland Center	8,851	12,474	40,718	45,651	107,694
3,929	Ripon	20,278	8,047	55,730	51,377	135,427
2,273	River Falls	9,502	7,351	10,447	17,513	44,813
1,280	Seymour	2,506	7,681	7,666	9,708	27,510
3,544	Shawano	12,422	16,194	27,379	40,896	96,891
30,955	Sheboygan	128,610	139,273	359,468	298,949	921,290
2,002	Sheboygan Falls	8,449	9,277	20,747	14,795	53,268

TABLE 49—Continued

GENERAL PROPERTY TAXES COLLECTED IN 1920—WISCONSIN CITIES

1920 Popu- lation		State	County	City	School	Total
1,158	Shullsburg	4,783	3,803	16,101	8,685	33,322
7,598	South Milwaukee	30,513	22,836	67,684	46,738	167,271
4,466	Sparta	16,698	14,711	51,184	35,066	117,639
2,293	Spooner	2,384	7,814	4,351	19,007	33,506
2,577	Stanley	7,936	6,128	16,560	19,600	50,224
11,371	Stevens Point	27,150	21,969	105,972	88,967	244,058
5,101	Stoughton	22,054	8,146	48,878	62,007	141,065
4,553	Sturgeon Bay	7,045	16,301	51,125	24,366	98,337
39,624	Superior	99,415	307,557	276,374	499,350	1,182,666
3,257	Tomah	11,727	10,854	82,298	25,000	79,374
2,801	Tomahawk	3,799	13,080	25,179	28,141	70,199
7,305	Two Rivers	22,999	11,869	52,580	61,322	148,720
2,574	Viroqua	13,285	24,506	29,192	24,926	91,909
3,707	Washburn	4,888	16,167	31,100	44,726	96,881
9,299	Watertown	44,701	14,918	94,188	48,705	202,512
12,558	Waukesha	48,303	34,112	135,555	88,897	306,867
2,839	Waupaca	10,462	5,816	27,691	24,019	67,988
4,440	Waupun	12,669	4,209	40,524	31,871	89,273
18,661	Wausau	83,975	69,307	191,718	138,042	473,042
5,818	Wauwatosa	31,200	22,839	71,216	55,708	180,968
18,765	West Allis	108,450	79,390	161,530	150,881	499,751
3,378	West Bend	15,377	8,779	59,465	17,281	100,902
3,215	Whitewater	15,187	12,029	41,589	21,352	90,107
	All Cities	\$5,473,103	\$5,234,920	\$17,108,407	\$11,792,067	\$89,606,497

TABLE 50
SCHOOL AND SCHOOL DISTRICT TAXES—1919

1920 Population		Assessed Value All Property	State Trust Fund loans	County School Tax	Local Tax for School purposes	Total	Tax Rate for Schools
1,911	Algoma	\$1,911,667	\$95	\$1,935	\$28,097	\$29,027	.0152
970	Alma	556,700		2,600	6,940	9,440	.0169
980	Altoona	315,065	747	728	5,844	7,319	.0232
1,208	Amery	672,617	2,128	690	11,650	14,469	.0215
8,451	Antigo	5,682,955		7,739	92,887	100,676	.0178
19,581	Appleton	21,286,243	1,841	18,835	174,966	195,141	.0092
11,334	Ashland	8,126,915		14,809	95,000	109,309	.0135
1,407	Augusta	874,100	265	1,156	14,382	15,773	.0180
5,588	Baraboo	5,238,380		4,608	51,873	56,571	.0108
1,623	Barron	1,146,717		1,452	17,483	18,935	.0165
1,441	Bayfield	892,286	499	1,716	11,346	13,561	.0154
7,992	Beaver Dam	7,851,955		7,400	46,457	53,857	.0069
21,284	Beloit	17,874,343		15,807	224,981	240,788	.0135
4,400	Berlin	4,680,375		4,633	18,000	22,633	.0048
1,796	Black River Falls	1,278,591		1,600	17,268	18,863	.0148
1,670	Boscobel	1,290,358	1,726	1,136	11,674	14,585	.0118
1,600	Brodhead	1,816,568		1,455	13,988	15,443	.0085
286	Buffalo	128,433		325	700	1,025	.0090
3,626	Burlington	4,126,087		3,200	18,882	22,082	.0064
1,738	Cedarburg	1,906,297	1,504	1,674	10,038	13,216	.0066
1,154	Chetek	760,910	229	958	6,926	8,102	.0106
1,833	Chilton	2,466,840	516	1,405	9,819	11,800	.0048
9,130	Chippewa Falls	6,754,941		8,780	68,819	77,599	.0115
3,275	Clintonville	4,692,785	2,600	2,615	88,760	98,976	.0078
782	Colby	416,789	1,177	712	4,600	6,489	.0156
2,480	Columbus	2,940,297		1,819	26,054	27,873	.0095
1,682	Orandon	865,806	580	2,178	10,500	18,253	.0168
6,725	Cudahy	8,286,708	2,758	6,195	78,450	87,408	.0105
1,528	Cumberland	1,067,698		1,488	16,980	18,468	.0173
1,798	Darlington	2,013,955		1,623	8,391	10,014	.0050
3,016	Delavan	3,764,174		1,613	22,517	24,130	.0061
5,165	De Pere E. & W.	4,017,299		5,477	21,500	26,977	.0067
1,896	Dodgeville	2,341,511		1,256	18,490	19,746	.0084
1,517	Durand	991,600		1,175	10,685	11,860	.0120
20,880	Eau Claire	14,854,550		18,400	138,820	157,220	.0106
2,688	Edgerton	3,842,108	1,160	2,872	26,997	31,029	.0081
1,991	Elkhorn	2,505,600	1,085	1,188	27,063	29,286	.0117
1,713	Elroy	992,697		1,310	9,872	11,192	.0113
2,200	Favansville	2,399,920		1,652	17,428	19,075	.0080
1,388	Fennimore	1,580,883	1,812	1,021	13,101	15,984	.0115
23,427	Fond du Lac	21,080,946		19,488	150,544	170,082	.0081
4,915	Ft. Atkinson	5,352,400	759	3,664	38,884	43,287	.0081
880	Fountain City	567,190		2,500	8,800	6,300	.0111
779	Glenwood	626,387		705	8,958	9,668	.0154
7,243	Grand Rapids	6,797,465	7,775	5,047	66,700	82,522	.0121
31,017	Green Bay	35,501,705		29,962	208,064	238,026	.0067
761	Greenwood	520,041	1,494	753	6,881	9,128	.0147
4,515	Hartford	4,313,410		3,836	23,808	27,139	.0063
1,302	Hayward	773,720		1,888	7,402	8,790	.0114
2,134	Horicon	2,430,410	1,247	1,845	11,132	14,224	.0058
3,014	Hudson	1,807,728	2,579	2,521	47,132	52,232	.0289
3,188	Hurley	1,911,658	1,709	3,593	26,185	31,387	.0178
18,298	Janesville	19,083,553		11,022	105,000	116,022	.0061
2,572	Jefferson	3,558,270		1,797	18,189	19,938	.0059
1,159	Juneau	1,485,290	427	947	5,029	6,408	.0043

TABLE 50—Continued

SCHOOL AND SCHOOL DISTRICT TAXES—1919

1920 Population		Assessed Value All Property	State Trust Fund loan	County School Tax	Local Tax for School purposes	Total	Tax Rate for Schools
5,951	Kaukauna	4,958,270		5,764	51,151	56,915	.0115
40,472	Kenosha	44,475,810		29,225	449,884	479,109	.0108
1,865	Kewaunee	1,762,771	2,268	1,636	17,914	21,818	.0124
30,363	La Crosse	31,063,471		28,782	213,500	242,232	.0078
3,581	Ladysmith	2,430,776		3,310	30,000	33,310	.0137
2,632	Lake Geneva	4,264,992	1,078	2,354	26,659	30,091	.0071
1,754	Lake Mills	2,116,840	1,888	1,414	16,827	20,079	.0065
2,485	Lancaster	2,954,345		1,755	18,322	20,078	.0068
38,378	Madison	73,683,309		26,810	281,000	307,810	.0042
17,563	Manitowoc	22,671,298		17,871	156,438	174,309	.0077
13,610	Marinette	9,794,186	900	15,784	71,340	88,080	.0090
7,394	Marshfield	8,970,200		7,158	68,928	65,986	.0073
1,966	Mauston	1,476,700	1,962	1,378	13,857	17,187	.0116
3,011	Mayville	3,584,097		2,676	19,297	21,978	.0061
1,881	Medford	1,632,755	1,444	1,942	16,562	19,948	.0180
1,991	Mellen	2,059,864		2,157	18,500	20,657	.0100
7,214	Menasha	6,433,325		7,699	64,875	72,574	.0113
5,104	Menomonie	4,577,878		4,411	48,000	52,411	.0115
8,068	Merrill	6,740,395	1,819	10,000	38,500	50,319	.0075
457,147	Milwaukee	588,566,268		419,386	8,261,650	3,681,036	.0068
2,569	Mineral Point	3,538,243		2,298	28,000	26,286	.0071
1,564	Mondovi	1,223,116	588	2,500	12,598	15,986	.0128
4,786	Monroe	6,640,387		5,568	51,067	56,620	.0065
7,171	Neenah	8,938,388		5,458	79,400	84,568	.0094
2,160	Nellsville	1,666,706	1,316	1,565	21,687	24,548	.0147
994	New Lisbon	562,946	1,524	840	8,894	11,258	.0200
4,667	New London	2,816,882		4,118	35,000	39,118	.0139
2,248	New Richmond	1,626,882	1,675	2,202	21,845	25,722	.0158
3,047	North Milwaukee	3,941,577	2,923	2,702	40,120	45,835	.0110
3,301	Oconomowoc	4,310,775		2,338	34,261	36,599	.0085
4,920	Oconto	3,251,039		5,703	28,000	33,708	.0104
1,914	Oconto Falls	1,162,809		2,013	16,027	18,040	.0155
1,066	Onalaska	557,790		966	12,000	12,966	.0232
33,162	Oshkosh	40,794,670		30,351	308,975	339,626	.0053
2,676	Park Falls	2,809,159	3,743	2,579	40,000	46,922	.0167
1,440	Peshtigo	611,250		1,565	12,000	13,565	.0222
1,973	Phillips	1,207,288		2,202	18,348	20,550	.0170
504	Pittsville	238,938		576	2,621	3,197	.0134
4,353	Platteville	4,575,500	3,196	4,257	46,649	51,102	.0118
3,415	Plymouth	3,509,315		2,901	22,120	25,021	.0071
5,582	Portage	4,674,427		5,278	82,000	37,278	.0080
3,340	Port Washington	2,030,390	359	3,065	12,771	15,695	.0054
3,537	Prairie du Chien	2,280,778		3,342	22,086	25,378	.0111
892	Prescott	524,456		850	6,029	6,879	.0131
58,593	Racine	66,974,506		43,300	638,319	691,619	.0102
2,997	Reedsburg	3,849,450		2,312	29,153	31,465	.0069
6,654	Rhinelander	6,680,429		7,071	41,500	48,571	.0073
4,457	Rice Lake	3,139,885		4,581	40,000	44,530	.0142
3,409	Richland Center	4,110,768	692	2,700	42,259	45,651	.0111
3,929	Ripon	4,696,576	2,038	3,152	46,192	51,377	.0109
2,273	River Falls	2,000,440	1,306	1,913	14,294	17,518	.0098
1,280	Seymour	1,228,057		1,204	8,500	9,708	.0079
3,544	Shawano	2,768,450	570	3,326	37,000	40,896	.0148
30,965	Sheboygan	26,704,585		28,310	265,689	293,949	.0110
2,002	Sheboygan Falls	2,315,999		1,583	13,262	14,795	.0064

TABLE 50—Continued
SCHOOL AND SCHOOL DISTRICT TAXES—1919

1920 Popu- lation		Assessed Value All Property	State Trust Fund loans	County School Tax	Local Tax for School purposes	Total	Tax Rate for Schools
1,168	Shullsburg	1,110,709	.....	918	7,717	8,635	.0078
7,508	South Milwaukee	6,690,726	.....	7,738	89,000	46,738	.0070
4,466	Sparta	3,765,940	.....	8,185	31,911	35,066	.0063
2,298	Spooner	967,237	1,302	2,100	15,606	19,007	.0199
2,577	Stanley	1,524,925	.....	8,100	16,500	19,600	.0129
11,871	Stevens Point	6,685,235	.....	10,072	78,895	88,967	.0133
5,101	Stoughton	5,807,922	.....	4,615	57,592	62,007	.0117
4,568	Sturgeon Bay	2,969,669	.....	4,866	20,000	24,866	.0082
38,624	Superior	37,521,658	.....	34,654	464,096	499,350	.0133
8,267	Tomah	2,645,792	570	2,602	21,828	25,000	.0094
2,801	Tomahawk	1,905,909	.....	8,141	25,000	28,141	.0141
7,306	Two Rivers	6,321,665	.....	7,822	54,000	61,822	.0097
2,574	Viroqua	3,004,314	1,886	2,138	20,962	24,926	.0088
8,707	Washburn	2,567,149	.....	5,027	39,700	44,727	.0174
9,299	Watertown	10,271,502	.....	7,928	40,777	48,705	.0047
12,568	Waukesha	11,965,987	.....	9,576	79,921	88,897	.0074
2,839	Waupaca	2,436,415	3,190	2,867	18,462	24,019	.0099
4,440	Waupun	8,008,770	2,599	2,409	26,863	31,871	.0103
18,861	Wausau	12,286,298	.....	19,372	118,670	138,042	.0112
5,818	Wauwatosa	7,041,235	.....	4,200	51,448	56,708	.0079
13,765	West Allis	24,920,711	.....	11,083	189,296	150,381	.0060
3,378	West Bend	8,383,424	.....	2,621	14,660	17,281	.0051
3,215	Whitewater	3,639,140	.....	2,392	18,860	21,352	.0069
	All Cities	\$1,475,889,631	78,272	\$1,187,230	\$10,526,556	\$11,792,067	.0080

TABLE 51

SCHOOL TAXES PER SCHOOL CHILD ENROLLED, 1919

1920 Popu- lation	Cities Having City Superintendents	School and School District Taxes	Enrollment	Tax per School Child Enrolled
8,451	Antigo	\$100,676	1,746	\$57.70
19,561	Appleton	195,141	8,156	61.82
11,334	Ashland	109,309	2,138	51.11
5,538	Baraboo	56,571	1,133	49.98
7,992	Beaver Dam	53,867	1,284	44.06
21,284	Beloit	240,768	4,749	50.68
4,400	Berlin	22,633	603	32.65
1,600	Brodhead	15,443	338	45.60
3,826	Burlington	22,082	547	40.80
9,130	Chippewa Falls	77,599	1,328	58.43
2,460	Columbus	27,873	610	45.60
6,725	Cudahy	87,408	928	94.17
5,165	De Pere	26,977	414	65.16
20,880	Eau Claire	157,229	3,045	51.84
2,688	Edgerton	31,020	736	42.14
1,991	Elkhorn	29,286	452	64.78
2,209	Evansville	19,075	538	35.45
23,427	Fond du Lac	170,032	4,704	36.15
4,915	Fort Atkinson	43,287	916	47.25
7,243	Grand Rapids	82,522	1,522	54.22
31,017	Green Bay	238,026	4,677	50.88
1,802	Hayward	8,700	878	22.25
2,134	Horicon	14,244	523	27.19
3,014	Hudson	52,252	598	87.31
18,298	Janesville	116,022	2,507	46.26
2,572	Jefferson	19,936	316	63.07
5,951	Kaukauna	56,915	712	79.91
40,472	Kenosha	479,109	6,491	73.80
30,363	La Crosse	242,232	4,826	50.17
3,581	Ladysmith	33,310	958	34.77
2,632	Lake Geneva	30,001	789	38.14
1,754	Lake Mills	20,079	468	42.90
38,378	Madison	307,810	5,560	55.46
17,568	Manitowoc	174,309	2,649	65.79
13,610	Marinette	88,030	2,455	35.86
7,304	Marshfield	65,386	1,237	52.85
1,981	Meilen	20,657	524	39.41
7,214	Menasha	72,574	850	85.37
5,104	Menomonie	52,411	1,065	48.90
8,068	Merrill	50,319	1,414	35.58
457,147	Milwaukee	3,681,036	60,750	60.58
2,569	Mineral Point	25,286	485	52.13
4,788	Monroe	56,620	1,133	49.97
7,171	Neenah	84,858	1,223	69.98
4,667	New London	39,119	712	54.93
3,801	Oconomowoc	36,599	730	50.13
4,920	Oconto	33,703	908	37.11
1,066	Onalaska	12,969	230	56.37
38,162	Oshkosh	339,626	4,939	68.76
2,676	Park Falls	46,922	754	62.23
1,440	Peshtigo	13,565	448	30.28
1,973	Phillips	20,550	500	34.31
4,353	Platteville	54,102	842	64.24
5,582	Portage	37,278	918	40.60
3,537	Prairie du Chien	25,378	502	50.55

TABLE 51—Continued

SCHOOL TAXES PER SCHOOL CHILD ENROLLED

1920 Popula- tion	Cities Having City Superintendents	School and School District Taxes	Enrollment	Tax per School Child Enrolled
58,563	Racine	681,619	8,883	77.78
2,997	Reedsburg	81,465	668	47.45
4,457	Rice Lake	44,531	996	44.70
6,654	Rhinelander	48,571	1,382	35.14
3,929	Ripon	51,377	791	64.93
2,273	River Falls	17,612	*	....
30,955	Sheboygan	293,949	4,732	62.11
7,508	South Milwaukee	46,738	1,162	40.22
2,577	Stanley	19,600	647	32.29
11,871	Stevens Point	88,967	1,568	57.29
5,101	Stoughton	62,007	1,225	50.61
4,553	Sturgeon Bay	24,366	983	24.78
39,624	Superior	499,850	7,514	66.41
2,801	Tomahawk	28,141	636	44.30
7,905	Two Rivers	61,322	955	64.21
2,574	Viroqua	24,926	730	34.14
3,707	Washburn	44,726	1,081	41.38
9,299	Watertown	48,705	1,036	47.01
12,568	Waukesha	88,897	2,151	41.38
2,839	Waupaca	24,019	793	30.28
4,440	Waupun	31,872	676	47.14
18,661	Wausau	138,042	3,754	36.77
5,818	Wauwatosa	55,708	1,252	44.49
13,765	West Allis	150,381	2,580	58.25
3,215	Whitewater	21,352	423	50.46
All Cities.....		\$10,847,028	191,704	56.49

* Date not available.

TABLE 52

INCOME TAXES COLLECTED BY CITIES IN 1920

1920 Popu- lation	City	Normal Income Tax				Surtaxes Paid in Cash	
		Total Roll	Cash Collection	Offsets	Delinquent Roll		
1,911	Algoma	\$4,207.30	\$1,749.16	\$2,458.14	.....	\$2,076.97
970	Alma	548.26	87.20	461.05	.....	25.47
960	Altoona	832.32	590.57	210.55	\$91.20	49.60	
1,208	Amery	2,927.30	1,410.76	1,520.26	6.28	667.10	
8,451	Antigo	12,187.10	2,288.78	9,914.73	33.50	4,481.34	
19,561	Appleton	141,805.73	56,906.39	84,686.50	212.84	102,561.98	
11,384	Ashland	49,261.40	18,806.72	35,039.52	406.16	18,945.71	
1,407	Augusta	790.05	198.61	506.44	.....	101.03
5,588	Baraboo	26,606.06	21,188.57	5,839.54	167.95	21,724.44	
1,628	Barron	2,629.48	694.33	1,735.90	199.25	1,818.27	
1,441	Bayfield	4,069.25	898.80	3,688.00	12.45	1,786.55	
7,902	Beaver Dam	37,524.64	21,369.72	16,012.36	142.56	27,841.43	
21,284	Beloit	117,445.69	45,108.04	70,911.56	1,431.09	66,759.89	
4,400	Berlin	9,519.29	5,028.09	4,489.78	1.42	6,427.53	
1,796	Black River Falls.....	2,175.73	748.85	1,427.38	.....	969.22
1,670	Boscobel	1,852.49	412.06	1,401.41	39.00	849.34	
1,600	Brodhead	4,191.18	628.32	2,796.85	771.61	1,867.08	
236	Buffalo .....	.....	.....	.....	.....	.....
3,626	Burlington	18,378.25	8,161.67	5,030.07	186.51	8,039.35	
1,738	Cedarburg	9,349.78	5,823.35	3,515.61	10.82	7,067.70	
1,154	Chetek	2,550.90	985.90	1,608.45	12.55	1,834.32	
1,838	Chilton	4,345.95	2,426.58	1,820.37	.....	1,789.87
9,180	Chippewa Falls.....	28,443.43	11,388.32	15,874.03	1,281.08	17,711.68	
3,275	Clintonville	176,002.60	130,416.30	45,194.27	482.03	192,263.00	
732	Cooly	856.22	180.77	675.45	.....	446.50
2,460	Columbus	11,468.78	6,606.08	4,857.70	.....	13,285.89
1,632	Crandon	1,188.60	48.00	1,135.58	.07	862.78	
6,725	Cudahy	116,827.66	41,001.12	76,886.08	140.51	107,578.85	
1,528	Cumberland	3,847.44	604.80	3,009.47	233.17	1,825.05	
1,798	Darlington	3,235.41	1,596.32	1,513.35	125.74	1,628.61	
3,016	Delavan	21,074.88	4,806.76	16,267.12	1.00	1,628.61	
5,165	De Pere (E. & W.)...	9,144.37	4,584.10	4,531.06	29.21	3,275.02	
1,808	Dodgeville	2,042.50	548.65	1,478.85	20.00	578.95	
1,517	Durand	2,417.32	617.09	1,799.63	.....	1,361.83
20,880	Eau Claire	122,568.40	54,028.00	56,912.33	12,628.07	71,007.18	
2,688	Edgerton	9,332.72	1,906.12	7,387.75	39.85	3,812.50	
1,901	Elkhorn	7,025.29	4,199.40	2,778.42	47.47	4,148.01	
1,718	Elroy	1,253.72	488.35	765.37	.....	109.56
2,200	Evansville	14,589.46	5,341.22	9,244.02	4.22	6,858.84	
1,383	Fennimore	1,897.90	516.88	1,841.76	89.26	750.84	
23,427	Fond du Lac	98,545.20	55,418.42	41,928.95	1,202.92	66,499.97	
4,916	Fort Atkinson	20,961.16	9,956.71	10,376.54	28.91	13,295.33	
860	Fountain City	887.99	77.91	310.08	.....	70.74
779	Glenwood	3,784.38	284.02	652.74	2,847.62	357.77	
7,243	Grand Rapids.....	33,641.98	9,735.04	28,690.63	216.21	36,168.92	
31,017	Green Bay	151,642.61	58,786.49	89,860.76	2,995.36	99,589.41	
761	Greenwood	1,017.35	18.08	987.38	11.89	160.13	
4,515	Hartford	18,758.80	3,485.78	10,065.98	187.04	6,134.82	
1,302	Hayward	4,696.00	139.89	4,554.92	1.19	816.56	
2,184	Horicon	11,981.30	9,435.02	2,493.20	8.08	6,618.38	
3,014	Hudson	7,680.57	3,888.50	3,758.21	88.86	4,769.23	
3,188	Hurley	9,914.47	6,006.21	3,864.70	541.56	2,506.47	
18,298	Janesville	170,392.93	64,115.14	38,317.92	67,959.87	68,566.14	
2,572	Jefferson	5,540.87	1,413.61	4,047.94	79.32	2,191.45	
1,150	Juneau	3,497.88	1,965.89	1,495.87	36.12	312.22	

TABLE 52—Continued

INCOME TAXES COLLECTED BY CITIES IN 1920

1920 Popu- lation	City	Normal Income Tax				Surtaxes Paid in Cash
		Total Roll	Cash Collection	Offsets	Delinquent Roll	
5,951	Kaukauna	42,417.79	18,761.15	28,681.56	25.06	40,865.30
40,472	Kenosha	906,728.68	619,884.80	280,620.69	6,288.39	863,784.06
1,865	Kewaunee	2,448.18	309.22	2,188.96	.....	1,271.97
30,983	La Crosse	178,201.57	100,925.58	76,874.92	1,001.07	115,683.41
3,581	Ladysmith	11,575.76	1,055.81	10,322.69	197.26	1,275.34
2,632	Lake Geneva	17,575.87	13,504.92	4,066.72	4.28	15,660.67
1,754	Lake Mills	3,160.40	1,410.78	1,688.20	70.42	566.45
2,485	Lancaster	4,285.75	1,542.87	2,560.19	192.00	4,574.44
38,378	Madison	244,844.29	135,227.23	105,440.30	4,176.76	200,610.10
17,563	Manitowoc	230,524.63	90,638.39	136,745.84	3,140.40	264,330.88
18,610	Marinette	58,258.18	19,840.27	82,566.98	1,920.98	27,228.80
7,304	Marshfield	30,342.00	10,672.96	19,571.64	97.40	26,519.93
1,966	Mauston	4,744.47	2,240.83	2,352.64	1.00.00	454.58
3,011	Mayville	44,989.40	40,580.15	4,089.65	339.66	50,389.64
1,881	Medford	5,884.17	1,007.65	4,376.52	.....	2,654.58
1,981	Mellen	4,029.19	433.46	3,310.15	284.58	144.18
7,214	Menasha	59,934.31	38,378.06	21,847.94	206.31	38,165.38
5,104	Menomonie	18,083.78	11,707.88	6,049.72	276.18	14,278.88
8,068	Merrill	37,745.28	13,582.13	24,145.40	67.76	32,067.88
467,147	Milwaukee	3,988,502.19	1,950,577.95	1,948,576.58	89,347.66	2,980,236.17
2,569	Mineral Point	21,967.50	7,532.05	14,891.70	43.75	13,420.22
1,554	Mondovi	1,861.55	544.51	1,307.04	.....	1,086.72
4,788	Monroe	14,488.68	5,841.05	8,021.76	25.37	6,295.06
7,171	Neenah	76,287.43	49,440.49	25,799.19	47.75	97,065.45
2,160	Neillsville	2,686.35	368.78	2,270.96	56.66	1,309.19
994	New Lisbon	536.29	98.90	432.02	4.87	19.10
4,667	New London	11,030.67	2,267.24	8,732.43	41.00	2,542.10
2,248	New Richmond	5,014.86	1,865.91	3,121.45	32.50	5,778.75
3,047	North Milwaukee	28,729.92	9,129.96	19,518.24	81.72	22,217.40
3,301	Oconomowoc	3,601.94	1,476.67	2,018.35	197.02	1,549.20
4,920	Oconto	18,284.90	2,261.25	15,917.33	66.82	6,068.95
1,914	Oconto Falls	1,549.99	257.39	1,290.26	1.34	614.05
1,066	Onalaska	2,729.60	1,125.67	1,003.93	.....	2,064.75
33,162	Oshkosh	201,064.34	98,984.86	106,293.22	786.26	118,486.10
2,676	Park Falls	8,343.13	687.58	7,618.51	37.04	2,762.55
1,440	Peshtigo	206.60	54.98	280.85	30.86	83.97
1,973	Phillips	3,030.04	923.44	2,078.74	27.85	688.94
504	Pittsville	228.12	4.65	223.47	.....	.....
4,363	Platteville	6,489.86	3,012.76	3,188.71	286.88	3,246.63
3,415	Plymouth	10,545.96	5,132.27	5,379.34	34.95	6,630.64
5,582	Portage	15,065.48	4,998.45	10,007.47	59.56	12,508.86
3,340	Port Washington	11,912.19	1,828.18	9,921.53	162.50	7,882.69
3,587	Prairie du Chien	5,492.26	2,256.52	3,207.35	18.88	3,500.06
802	Prescott	995.11	295.00	694.68	6.48	617.63
53,593	Racine	448,502.47	223,256.50	219,586.80	5,619.17	345,719.39
2,997	Reedsburg	14,052.84	8,949.11	5,103.73	.....	5,209.09
6,654	Rhinelander	49,790.38	15,004.70	34,725.60	60.08	30,720.02
4,457	Rice Lake	4,719.38	368.46	4,217.36	213.56	1,231.43
3,409	Richland Center	11,582.61	5,056.01	6,406.50	10.10	10,886.28
3,929	Ripon	12,581.83	7,161.45	5,344.70	25.68	8,818.76
2,273	River Falls	4,302.58	1,595.73	2,706.85	.....	2,172.30
1,280	Seymour	2,061.09	459.54	1,601.36	.19	900.77
3,544	Shawano	3,741.40	568.46	3,139.91	13.03	1,069.65
30,955	Sheboygan	196,526.67	66,005.56	130,278.37	151.74	157,968.01
2,002	Sheboygan Falls	7,418.21	2,300.63	5,102.26	15.32	4,720.06

TABLE 52—Continued

INCOME TAXES COLLECTED BY CITIES IN 1920

1920 Popu- lation	City	Normal Income Tax				Surtaxes Paid in Cash
		Total Roll	Cash Collection	Offsets	Delinquent Roll	
1,158	Shullsburg	1,454.45	623.97	928.18	2.80	1,112.69
7,598	South Milwaukee	46,457.82	13,877.16	31,619.96	1,460.70	20,118.18
4,486	Sparta	14,068.72	2,814.85	11,230.40	23.47	6,252.45
2,243	Spooner	1,883.79	914.08	632.64	14.17	193.3
2,677	Stanley	6,274.77	2,673.15	2,515.94	86.68	3,920.26
11,371	Stevens Point	16,776.89	5,256.13	10,964.52	556.24	7,410.49
5,101	Stoughton	33,233.11	9,750.11	28,371.29	111.71	17,782.00
4,553	Sturgeon Bay	5,262.38	2,172.00	2,771.04	319.29	2,358.13
39,624	Superior	230,975.34	67,197.22	150,068.16	13,709.98	118,554.97
3,257	Tomah	8,655.69	760.32	2,787.94	117.43	1,280.16
2,801	Tomahawk	4,985.71	2,412.54	2,542.67	30.50	521.06
7,305	Two Rivers	75,500.90	47,737.19	27,556.91	206.90	31,280.47
2,674	Viroqua	9,148.89	2,795.93	6,352.46	.....	7,362.73
3,707	Watshburn	13,618.34	3,281.19	7,168.73	3,168.42	1,561.22
9,299	Watertown	33,121.62	12,311.80	20,798.27	11.55	20,380.49
12,558	Waukesha	72,211.39	54,397.52	16,928.40	896.47	46,546.77
2,839	Waupaca	6,548.10	2,822.34	8,725.76	.....	4,901.19
4,440	Waupun	13,967.02	8,407.49	5,182.71	277.42	13,819.22
18,661	Wausau	87,416.24	42,760.76	44,066.04	569.44	68,781.32
5,818	Wauwatosa	80,780.00	22,306.28	8,188.90	284.82	28,641.37
13,765	West Allis	396,392.62	244,972.62	150,816.58	603.42	351,491.88
3,378	West Bend	12,462.70	3,801.52	8,790.35	80.85	393.12
3,215	Whitewater	9,057.76	3,721.68	5,312.75	23.3	6,827.42
	All Cities	30,688,378.91	\$4,839,111.96	\$4,066,771.79	\$182,898.14	\$386,479.46

TABLE 53
SALARIES OF CITY OFFICERS JUNE 30, 1920

8.016	De la Vany	600.00	120.00	1,000.00	2,100.00	1,800.00	200.00	1,500.00	200.00	1,200.00	40.00
5.165	De Pore E. & W.	1,440.00	3.00 ¹	1,440.00	240.00	1,800.00	1,020.00	1,500.00	338.00	1,380.00	250.00
1.816	Dodgeville	540.00	200.00	150.00	180.00 ²	1,800.00	10.00	750.00	1,200.00	200.00	175.00
1.517	Durand	1,440.00	3.00 ¹	1,440.00	250.00	1,800.00	1,200.00	200.00	1,200.00	200.00	250.00
0.880	Eau Claire	3,500.00 ³	2,400.00	1,800.00	1,500.00	2,700.00	15.00 ⁴	1,200.00	2,350.00	1,900.00	1,800.00
2.688	Egerton	5.00 ¹	3.00 ¹	450.00	250.00	1,200.00	75.00	1,500.00	1,140.00	1,080.00	35.00
1.991	Eikhorn	5.00 ¹	2.00 ¹	400.00	200.00	1,200.00	4.50 ⁵	60.00	1,920.00 ⁶	1,200.00	1,080.00
1.713	Elroy	50.00 ¹	50.00 ¹	600.00	300.00	150.00	1.00 ⁷	60.00	1,200.00 ⁸	3,600.00	125.00
2.209	Evansville	1.00 ¹	1.00 ¹	120.00	240.00	1.40 ⁹	150.00	1,980.00 ¹⁰	480.00	2.00 ¹	4.00 ¹
1.383	Fennimore	.....	.....	250.00	250.00	1,140.00	1.80	1,980.00 ¹⁰	1,980.00 ¹⁰	1.80	160.00
23.427	Fond du Lac	3,500.00 ⁶	3,000.00	1,800.00	1,620.00	2,000.00	2,190.00	920.00	3,624.00	1,080.00 ₂	1,920.00
4.915	Ft. Atkinson	5.00 ¹	3.00 ¹	730.00	400.00	600.00	20.00 ¹	1,200.00	3,600.00 ²	1,200.00	1,080.00
880	Glenwood	1.00 ¹	1.00 ¹	125.00	125.00	50.00	1.00 ¹	1,200.00	840.00	1,200.00	75.00
7.243	Grand Rapids	600.00	4.00 ¹	1,200.00	60.00	300.00	2,400.00 ³	300.00	2,800.00 ³	600.00	420.00
31.017	Green Bay	4,000.00 ⁶	3,500.00	2,100.00	1,920.00	2,000.00	1,900.00	3,000.00	3,000.00	1,980.00	1,980.00
761	Greenwood	2,250.00 ¹	1,150.00 ¹	180.00	1,480.00	150.00	1,500.00	25.00	1,540.00 ⁶	1,200.00	1,440.00
4.515	Hartford	300.00	150.00	300.00	500.00	600.00	1,500.00	1,050.00	2,100.00	1,200.00	100.00
1.302	Hayward	50.00	24.00	30.00	50.00	50.00	1,000.00	100.00	1,050.00	1,350.00	1,200.00
1.304	Hilbert	125.00	25.00	1,500.00	300.00	480.00	1,560.00	225.00	1,620.00	1,320.00	250.00
3.014	Hudson	600.00	50.00	330.00	600.00	600.00	1,800.00	400.00	1,800.00	1,500.00	120.00
3.188	Hurley	600.00 ⁸	250.00	1,600.00	2,000.00	1,800.00	3,000.00	1,200.00	2,100.00	2,000.00	1,000.00
18.293	Janesville	600.00 ⁸	50.00	600.00	275.00	300.00	1,200.00	125.00	1,980.00 ²	780.00	300.00
2.572	Jefferson	75.00	25.00	100.00	150.00	50.00	960.00	125.00	1,500.00	1,00.00	75.00
1.159	Juneau	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4.951	Kaukauna	600.00	120.00	2,100.00	500.00	600.00	1,500.00	2,700.00	3,000.00 ²	1,800.00	350.00
20.472	Keweenaw	3,500.00	400.00	3,300.00	2,500.00	2,500.00	2,100.00	3,300.00	1,000.00 ²	2,700.00	2,500.00
1.865	Keweenaw	100.00	3.00 ¹	350.00	600.00	160.00	500.00	4.00 ¹	1,800.00 ²	900.00	150.00
30.363	La Crosse	1,000.00	200.00	2,050.00	2,700.00	1,800.00	2,400.00 ²	1,500.00	3,000.00	2,150.00	1,200.00
3.581	Ladysmith	1,000.00	750.00	1,140.00	400.00	480.00	1,440.00	360.00	1,680.00	1,380.00	455.00
2.632	Lake Geneva	5.00 ¹	3.00 ¹	480.00	300.00	250.00	1,500.00	1,750.00	1,800.00 ²	1,680.00	300.00
1.754	Lake Mills	100.00	50.00	500.00	100.00	100.00	1,200.00	1,750.00	1,800.00 ²	1,200.00	175.00
2.485	Lancaster	2,000.00	300.00	2,000.00	800.00	1,000.00	2,200.00	3,550.00	1,350.00 ²	1,920.00	210.00
38.373	Madison	2,000.00	2,500.00	300.00	2,000.00	2,000.00	2,500.00	1,200.00	1,920.00	2,000.00	1,680.00
17.563	Manitowoc	500.00	300.00	300.00	2,500.00	1,800.00	2,000.00	2,500.00	1,350.00 ²	2,000.00	1,020.00

¹ Per meeting. ² Joint position. ³ Per hour. ⁴ Per day. ⁵ Joint position of government.

⁶ Charge for actual service. ⁷ Per cent of receipts.

⁸ Commission form of government. ⁹ Per cent of receipts.

¹⁰ Tax commissioner. ¹¹ Per cent of receipts.

¹² 1st district \$500.00, 2nd district

TABLE 53—Continued
SALARIES OF CITY OFFICERS JUNE 30, 1929

1920 Popula- tion	Major	Council- man	City Clerk	Treas- urer	Attor- ney	City Engineer	Street Supt.	Health Officer	Supt of Water Plant	Supt of Electric Plant	Police Chief	Fire Chief	Assessor	Sealer of Weights & Meas- ures
13,610	Marinette.....	1,000.00	1,500.00	1,400.00	1,320.00	1,500.00	1,400.00	600.00	1,680.00	2,160.00	1,200.00	1,200.00	300.00	
7,384	Marshfield.....	300.00	400.00	200.00	420.00	200.00	200.00	250.00	2,400.00 ²	1,800.00	1,500.00	1,500.00	420.00	
1,986	Mastodon.....	100.00	50.00	250.00	200.00	100.00	1,200.00 ²	1,200.00	200.00	900.00	1,500.00	1,500.00	200.00	
3,011	Mayville.....	200.00	400.00	250.00	300.00	100.00	1,200.00	75.00	1,200.00	1,200.00	1,200.00	1,200.00	200.00	
1,381	Medford.....	100.00	50.00	600.00	300.00	300.00	450.00	100.00	1,200.00	50.00	50.00	50.00	50.00	
1,981	Mellen.....	3.00 ¹	300.00	400.00	420.00	300.00	1,300.00	100.00	1,080.00 ²	1,080.00 ²	1,080.00 ²	1,080.00 ²	300.00	
7,214	Menasha.....	100.00	85.00 ¹	900.00	1,380.00	500.00	1,500.00	300.00	2,580.00 ²	2,580.00 ²	2,580.00 ²	2,580.00 ²	400.00 ¹	240.00
5,104	Menomonie.....	1,000.00 ²	1,200.00 ²	840.00	840.00	850.00	1,200.00	1,320.00	300.00	1,080.00 ²	1,080.00 ²	1,080.00 ²	600.00	240.00
8,068	Merrill.....	200.00	200.00	1,800.00	900.00	900.00	1,200.00	1,320.00	300.00	1,380.00	1,380.00	1,380.00	300.00	
457,147	Milwaukee.....	6,800.00	1,500.00	3,300.00	5,300.00	6,300.00	4,300.00	5,300.00	3,000.00	5,300.00	5,300.00	5,300.00	3,300.00	
2,569	Mineral Point.....	200.00	75.00	1,080.00	600.00	500.00	1,200.00	200.00	1,320.00	960.00	960.00	960.00	420.00	
1,554	Monroe.....	300.00	1,200.00	1,200.00	800.00	500.00	1,200.00	120.00	1,200.00	50.00	50.00	50.00	40.00	
4,788	Monroe.....	125.00	100.00	2,100.00	1,050.00	480.00	1,800.00	1,740.00	900.00	1,680.00	1,680.00	1,680.00	450.00	
2,160	Neenah.....	4.00 ¹	200.00	300.00	300.00	300.00	1,200.00	175.00	1,560.00	1,560.00	1,560.00	1,740.00	55.00	300.00
	Neillsville.....												1.00 ²	100.00
	New Lisbon.....													
994	New London.....	50.00	50.00	300.00	250.00	380.00	5.00	4.50 ²	1,800.00	2,340.00 ²	180.00	50.00	75.00	
4,667	New Richmond.....	300.00	180.00	960.00	600.00	600.00	1,500.00 ²	1,500.00 ²	200.00	2,400.00 ²	1,500.00	220.00	500.00	
2,248	New Richmond.....	100.00	50.00	700.00	700.00	200.00	1,500.00 ²	1,500.00	180.00	2,400.00 ²	1,500.00	220.00	500.00	
3,047	North Milwaukee.....	300.00	200.00	2,100.00	1,120.00	600.00	1,200.00	1,200.00	1,080.00	2,100.00 ²	1,200.00	1,200.00	200.00	
3,301	Oconomowoc.....	10.00	5.00	1,500.00	1,200.00	25.00 ¹	1,800.00 ²	25.00 ¹	600.00	1,200.00	1,200.00	1,200.00	400.00	
4,320	Oconto.....	75.00	300.00	600.00	600.00	600.00	7.00 ²	150.00	600.00	1,500.00 ²	1,500.00 ²	1,500.00 ²	300.00	
1,914	Oconto Falls.....	24.00	24.00	400.00	250.00	100.00	1,200.00	2,100.00	2,400.00	600.00 ²	600.00 ²	600.00 ²	250.00	
1,066	Omaha.....	36.00	35.00 ¹	2,400.00 ²	2,400.00 ²	3,500.00 ²	3,000.00 ²	300.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	
32,162	Oshkosh.....	4,000.00 ²	3,000.00 ²	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	300.00	1,200.00	1,200.00	1,200.00	300.00	
2,676	Park Falls.....	300.00	3.00 ¹	720.00	25.00	600.00	500.00	1,200.00	300.00	1,200.00	1,200.00	1,200.00	1,200.00	
1,440	Peebles.....	60.00	2.00 ¹	350.00	300.00	300.00	1,200.00	1,200.00	1,200.00	1,500.00 ²	50.00	1,200.00	60.00	100.00
1,978	Phillips.....	2.00 ¹	2.00 ¹	600.00	480.00	300.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	50.00	
504	Pittsville.....	3.00 ¹	2.00 ¹	120.00	75.00	1,000.00	1,000.00	800.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
4,853	Platteville.....	150.00	100.00	1,080.00	1,080.00	1,080.00	1,080.00	1,080.00	1,080.00	1,080.00	1,080.00	1,080.00	1,080.00	
3,415	Plymouth.....	150.00	45.00	350.00	400.00	400.00	1,200.00	1,200.00	1,200.00	2,000.00 ²	2,000.00 ²	2,000.00 ²	50.00	

5,532	Portage.	600.00	1,200.00	500.00	420.00	300.00	1,125.00	240.00	900.00	1,500.00	870.00	400.00	460.00
3,340	Port Washington.	21,000.00 ^a	36,00.00	750.00	300.00	900.00	150.00	1,200.00	900.00	900.00	200.00	200.00	200.00
3,357	Prairie du Chien.	200.00	110.00	600.00	500.00	125.00	900.00	150.00	1,200.00	100.00	100.00	350.00	750.00
3,392	Prescott.	300.00	300.00	150.00	150.00	300.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00
58,593	Racine.	800.00	600.00	3,000.00	3,000.00	3,600.00	2,100.00	4,000.00	3,000.00	3,000.00	3,000.00	3,000.00	2,100.00
6,654	Reddsburg.	150.00	100.00	1,500.00	900.00	500.00	350.00	40 ^b	60.00	1,920.00 ^c	2	720.00	25.00
4,457	Rhinelander.	500.00	1,500.00	1,800.00	1,800.00	1,800.00	1,800.00	4,500.	250.00	1,860.00	1,860.00	1,860.00	1,860.00
1,000.00 ^a	Rice Lake.	750.00	2,100.00	400.00	400.00	300.00	1,500.00	250.00	250.00	1,850.00	1,850.00	1,850.00	1,850.00
300.00	Richard Center.	150.00	150.00	600.00	600.00	300.00	75.	1,500.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00
3,929	Ripon.	100.00	60.00	1,200.00	400.00	360.00	75.	4.	250.00	250.00	1,100.00	100.00	400.00
2,273	River Falls.	210.00	100.00	1,680.00	600.00	200.00	200.00	800.00	800.00	1,800.00 ^c	2	1,200.00	250.00
1,720	Seymour.	25.00	25.00	240.00	175.00	100.00	100.00	100.00	150.00	1,000.00	1,000.00	125.00	100.00
3,544	Shawano.	250.00	125.00	900.00	900.00	300.00	300.00	300.00	300.00	250.00	250.00	250.00	250.00
30,665	Sheboygan.	720.00	280.00	1,400.00	1,300.00	1,400.00	2,000.00	2,000.00	1,920.00	600.00	1,680.00	1,680.00	1,680.00
2,002	Sheboygan Falls.	100.00	60.00	250.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
1,158	Shullsburg.	600.00	300.00	2,220.00	1,500.00	500.00	50.00	12.00 ^d	2,100.00	600.00	2,400.00	2,200.00	125.00
7,598	South Milwaukee.	600.00	300.00	1,500.00	1,200.00	300.00	300.00	300.00	300.00	600.00	600.00	420.00	500.00
4,666	Sparta.	200.00	100.00	750.00	600.00	300.00	300.00	300.00	300.00	1,650.00	1,650.00	1,650.00	1,650.00
2,533	Spooner.	60.00	35.00	900.00	480.00	120.00	120.00	120.00	120.00	700.00	700.00	1,320.00	1,320.00
2,577	Stanley.	3.00 ^a	2.00 ^a	600.00	300.00	400.00	400.00	400.00	400.00	1,600.00 ^c	1,600.00 ^c	1,200.00	36.00
11,371	Stevens Point.	600.00	500.00 ^a	1,500.00	1,200.00	500.00	500.00	500.00	500.00	1,680.00	1,680.00	960.00	5.00 ^e
5,101	Stoughton.	400.00	100.00	900.00	600.00	600.00	600.00	600.00	1,380.00	1,560.00	1,902.00	1,500.00	400.00
4,553	Sturgeon Bay.	250.00	100.00	1,500.00	800.00	400.00	400.00	400.00	400.00	1,326.00	1,326.00	2,040.00	2,040.00
39,924	Superior.	5,000.00 ^a	4,500.00	2,000.00	2,600.00	2,300.00	2,300.00	2,300.00	2,600.00	2,600.00	2,600.00	2,600.00	300.00
3,257	Tomah.	75.00	50.00	700.00	500.00	2,100.00	2,100.00	2,100.00	2,100.00	840.00	840.00	200.00	200.00
2,301	Tomahawk.	300.00	200.00	500.00	500.00	300.00	300.00	300.00	300.00	1,200.00	1,200.00	1,800.00	750.00
7,305	Two Rivers.	450.00	1,400.00	1,020.00	1,020.00	780.00	200.00	200.00	1,400.00	250.00	250.00	2,600.00	700.00
3,274	Viroqua.	300.00 ^a	2,001.00	1,020.00	1,020.00	300.00	300.00	300.00	1,200.00	1,200.00	1,200.00	1,200.00	350.00
9,399	Watertown.	300.00	100.00	3.00	400.00	300.00	300.00	300.00	1,700.00	1,700.00	1,700.00	1,700.00	400.00
12,558	Waukesha.	600.00	200.00	1,050.00	720.00	840.00	1,500.00	3,754.	420.00	2,500.00	1,620.00	1,620.00	1,050.00
2,339	Wauwatosa.	100.00	100.00	200.00	480.00	300.00	1,750.00 ^c	750.00	800.00	800.00	400.00	400.00	1,050.00
4,440	Waupun.	100.00	60.00	800.00	300.00	200.00	1,080.00	1,080.00	1,080.00	1,080.00	1,080.00	1,080.00	1,080.00
18,661	Wausau.	2,100.00	200.00	1,800.00	1,800.00	1,000.00	2,200.00	1,500.00	2,200.00	1,710.00	1,920.00	1,920.00	1,500.00
3,4318	Wauwatosa.	2,500.00	200.00	2,400.00	900.00	900.00	2,200.00	2,200.00	2,200.00	2,200.00	1,500.00	1,500.00	1,500.00
3,7465	West Allis.	2,000.00	600.00	2,750.00	2,000.00	1,500.00	2,500.00	1,620.00	900.00	2,000.00	1,920.00	2,300.00	1,500.00
3,7478	West Bend.	200.00	150.00	1,200.00	450.00	450.00	1,200.00	1,200.00	1,200.00	1,200.00	50.00	50.00	500.00
3,7475	Whitewater.	250.00	100.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00

¹ Per meeting. ² Joint position. ³ Per hour. ⁴ Per day. ⁵ Charge for actual service. ⁶ Tax commissioner. ⁷ 1st district. ⁸ 2nd district. ⁹ 3rd district. ¹⁰ 4th district. ¹¹ 5th district. ¹² 6th district. ¹³ 7th district. ¹⁴ 8th district. ¹⁵ 9th district. ¹⁶ 10th district. ¹⁷ 11th district. ¹⁸ 12th district. ¹⁹ 13th district. ²⁰ 14th district. ²¹ 15th district. ²² 16th district. ²³ 17th district. ²⁴ 18th district. ²⁵ 19th district. ²⁶ 20th district. ²⁷ 21st district. ²⁸ 22nd district. ²⁹ 23rd district. ³⁰ 24th district. ³¹ 25th district. ³² 26th district. ³³ 27th district. ³⁴ 28th district. ³⁵ 29th district. ³⁶ 30th district. ³⁷ 31st district. ³⁸ 32nd district. ³⁹ 33rd district. ⁴⁰ 34th district. ⁴¹ 35th district. ⁴² 36th district. ⁴³ 37th district. ⁴⁴ 38th district. ⁴⁵ 39th district. ⁴⁶ 40th district. ⁴⁷ 41st district. ⁴⁸ 42nd district. ⁴⁹ 43rd district. ⁵⁰ 44th district. ⁵¹ 45th district. ⁵² 46th district. ⁵³ 47th district. ⁵⁴ 48th district. ⁵⁵ 49th district. ⁵⁶ 50th district. ⁵⁷ 51st district. ⁵⁸ 52nd district. ⁵⁹ 53rd district. ⁶⁰ 54th district. ⁶¹ 55th district. ⁶² 56th district. ⁶³ 57th district. ⁶⁴ 58th district. ⁶⁵ 59th district. ⁶⁶ 60th district. ⁶⁷ 61st district. ⁶⁸ 62nd district. ⁶⁹ 63rd district. ⁷⁰ 64th district. ⁷¹ 65th district. ⁷² 66th district. ⁷³ 67th district. ⁷⁴ 68th district. ⁷⁵ 69th district. ⁷⁶ 70th district. ⁷⁷ 71st district. ⁷⁸ 72nd district. ⁷⁹ 73rd district. ⁸⁰ 74th district. ⁸¹ 75th district. ⁸² 76th district. ⁸³ 77th district. ⁸⁴ 78th district. ⁸⁵ 79th district. ⁸⁶ 80th district. ⁸⁷ 81st district. ⁸⁸ 82nd district. ⁸⁹ 83rd district. ⁹⁰ 84th district. ⁹¹ 85th district. ⁹² 86th district. ⁹³ 87th district. ⁹⁴ 88th district. ⁹⁵ 89th district. ⁹⁶ 90th district. ⁹⁷ 91st district. ⁹⁸ 92nd district. ⁹⁹ 93rd district. ¹⁰⁰ 94th district. ¹⁰¹ 95th district. ¹⁰² 96th district. ¹⁰³ 97th district. ¹⁰⁴ 98th district. ¹⁰⁵ 99th district. ¹⁰⁶ 100th district. ¹⁰⁷ 101st district. ¹⁰⁸ 102nd district. ¹⁰⁹ 103rd district. ¹¹⁰ 104th district. ¹¹¹ 105th district. ¹¹² 106th district. ¹¹³ 107th district. ¹¹⁴ 108th district. ¹¹⁵ 109th district. ¹¹⁶ 110th district. ¹¹⁷ 111th district. ¹¹⁸ 112th district. ¹¹⁹ 113th district. ¹²⁰ 114th district. ¹²¹ 115th district. ¹²² 116th district. ¹²³ 117th district. ¹²⁴ 118th district. ¹²⁵ 119th district. ¹²⁶ 120th district. ¹²⁷ 121st district. ¹²⁸ 122nd district. ¹²⁹ 123rd district. ¹³⁰ 124th district. ¹³¹ 125th district. ¹³² 126th district. ¹³³ 127th district. ¹³⁴ 128th district. ¹³⁵ 129th district. ¹³⁶ 130th district. ¹³⁷ 131st district. ¹³⁸ 132nd district. ¹³⁹ 133rd district. ¹⁴⁰ 134th district. ¹⁴¹ 135th district. ¹⁴² 136th district. ¹⁴³ 137th district. ¹⁴⁴ 138th district. ¹⁴⁵ 139th district. ¹⁴⁶ 140th district. ¹⁴⁷ 141st district. ¹⁴⁸ 142nd district. ¹⁴⁹ 143rd district. ¹⁵⁰ 144th district. ¹⁵¹ 145th district. ¹⁵² 146th district. ¹⁵³ 147th district. ¹⁵⁴ 148th district. ¹⁵⁵ 149th district. ¹⁵⁶ 150th district. ¹⁵⁷ 151st district. ¹⁵⁸ 152nd district. ¹⁵⁹ 153rd district. ¹⁶⁰ 154th district. ¹⁶¹ 155th district. ¹⁶² 156th district. ¹⁶³ 157th district. ¹⁶⁴ 158th district. ¹⁶⁵ 159th district. ¹⁶⁶ 160th district. ¹⁶⁷ 161st district. ¹⁶⁸ 162nd district. ¹⁶⁹ 163rd district. ¹⁷⁰ 164th district. ¹⁷¹ 165th district. ¹⁷² 166th district. ¹⁷³ 167th district. ¹⁷⁴ 168th district. ¹⁷⁵ 169th district. ¹⁷⁶ 170th district. ¹⁷⁷ 171st district. ¹⁷⁸ 172nd district. ¹⁷⁹ 173rd district. ¹⁸⁰ 174th district. ¹⁸¹ 175th district. ¹⁸² 176th district. ¹⁸³ 177th district. ¹⁸⁴ 178th district. ¹⁸⁵ 179th district. ¹⁸⁶ 180th district. ¹⁸⁷ 181st district. ¹⁸⁸ 182nd district. ¹⁸⁹ 183rd district. ¹⁹⁰ 184th district. ¹⁹¹ 185th district. ¹⁹² 186th district. ¹⁹³ 187th district. ¹⁹⁴ 188th district. ¹⁹⁵ 189th district. ¹⁹⁶ 190th district. ¹⁹⁷ 191st district. ¹⁹⁸ 192nd district. ¹⁹⁹ 193rd district. ²⁰⁰ 194th district. ²⁰¹ 195th district. ²⁰² 196th district. ²⁰³ 197th district. ²⁰⁴ 198th district. ²⁰⁵ 199th district. ²⁰⁶ 200th district. ²⁰⁷ 201st district. ²⁰⁸ 202nd district. ²⁰⁹ 203rd district. ²¹⁰ 204th district. ²¹¹ 205th district. 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TABLE 54

SUMMARY OF TOTAL RECEIPTS, 1919

1920 Popu- lation	Total Receipts	Total General Revenue		General Revenue		Commercial Revenue	Amounts Borrowed:	Agency and Trust
		Taxes	Licenses and Permits	Other	Other			
1,911	Algoma	\$60,374	\$16,351	\$1,880	\$204	\$1,168	\$5,277	\$27,588
970	Alma	17,565	6,782	6,102	107	615	100	10,186
960	Altona	24,698	11,074	4,976	657	5,531	5,000	8,812
1,238	Anchorage	31,506	9,992	9,771	162	1,19	242	21,542
8,451	Antigo	376,424	97,241	91,679	824	4,888	7,875	208,983
19,561	Appleton	1,346,810	480,473	476,884	8,991	5,098	54,642	173,030
11,334	Ashland	476,684	52,171	183,669	160,110	2,264	12,298	109,460
1,407	Augusta	100,157	15,497	14,708	253	631	1,504	182,051
5,588	Baraboo	62,876	62,876	58,706	471	3,868	13,768	28,479
1,623	Barron	59,000	16,982	16,248	166	689	576	8,000
1,441	Bayfield	43,972	12,502	10,688	108	1,711	8,297	4,012
7,982	Beaver Dam	207,663	95,275	81,745	6,708	6,322	3,004	19,161
21,284	Beloit	576,558	301,496	281,591	8,167	61,747	9,110	98,384
4,440	Berlin	156,749	61,884	58,075	8,075	5,782	3,188	434,238
1,796	Black River Falls	60,710	14,549	13,884	156	560	5,204	60,674
1,670	Boscobel	32,306	14,192	13,588	300	304	1,001	30,876
1,600	Brodhead	54,970	16,129	12,777	447	2,906	60	17,116
2,286	Buffalo	2,680	141	82	36	23	1	29,271
3,626	Burnett	114,786	60,264	51,498	8,571	5,190	627	2,589
1,738	Cedarburg	63,023	18,925	15,070	3,628	229	42	58,915
1,154	Cheek	17,722	6,486	5,953	174	858	6	41,656
1,833	Chilton	93,117	33,546	30,987	2,866	24	1,879	11,231
9,130	Chippewa Falls	241,388	109,063	94,120	8,402	6,451	2,137	34,346
3,275	Clintonville	264,586	126,662	118,903	6,589	7,171	1,515	28,097
782	Colby	21,400	8,066	6,738	1,052	900	810	70,942
2,460	Columbus	113,236	35,588	31,084	2,462	2,043	8,347	21,291
1,632	Crandon	65,735	11,775	11,477	167	1,031	13,096	23,882
61,926	Cudahy	206,984	97,146	81,080	8,818	4,255	1,896	100,683
1,528	Cumberland	61,138	18,318	17,498	1,426	658	134	12,110
1,798	Darlington	40,767	14,945	9,223	1,484	4,288	50	17,473

FINANCIAL STATISTICS OF WISCONSIN CITIES. 195

886	Dodgeville	37,911	94,465	388	3,058	5,827	13,080
111	nd (W)	50,238	40,227	6,983	3,063	5,182	19,600
127	169	19,891	19,566	147	148	6656	62,194
55	710	19,614	11,019	874	7,621	132	12,347
64	280	240,860	7,898	37,816	36,142	25,000	22,917
1,016	626	285,814				294,142	19,684
880	Eau Claire						380,923
688	Edgerton	37,826	32,499	382	876	23	44,808
1991	Elkhorn	36,982	26,621	175	10,269	220	8,804
87	168	17,459	16,879	185	445	416	11,758
48	382	55,980	23,097	188	2,682	1,980	28,462
55	326	497	12,571	65	5,158	42	25,156
883	Evanville	17,784					
583	Fennimore						
591	1,080	272,600	254,149	2,887	15,614	25,608	23,172
141	121	47,238	43,060	3,764	414	1,857	26,423
16,325	7,346	6,712	98	39	619	8,357	8,357
10,759	4,473	1			14	3,000	12,252
468	558	112,727	107,044	687	4,996	7,302	212,820
4,77	Fond du Lac						151,809
915	Fort Atkinson						
880	Fountain City						
779	Glenwood						
243	Grand Rapids						
1,108	989	440,394	416,421	21,266	2,707	9,178	72,104
87	719	6,632	6,548	74	2,10	24,807	40,600
94	328	43,943	38,640	2,861	2,442	4,385	45,660
27	016	10,890	10,384	1,155	300	66	4,198
44	779	15,620	10,076	3,788	1,161	4,719	11,888
1017	Green Bay						24,265
761	Greenwood						
515	Hartford						
302	Hayward						
134	Huron						
1014	Hudson						
188	Hurley						
282	Janesville						
103	Jefferson						
21	601	11,444					
190	Kaukauna						
3,760	794	1,151,722	926,039	61,184	144,499	40,681	100,000
885	Keweenaw						
1,044	536	136,024	134,981	24,792	16,521	43,483	10,500
123	427	37,781	53,763	1,483	119	17,987	16,194
1951	Keweenaw						
4,472	Keweenaw						
865	Keweenaw						
1,044	536	136,024	134,981	24,792	16,521	43,483	10,500
681	Ladysmith						
118,503	Lake Geneva						
80,200	Lake Mills						
69,806	Lake Minocqua						
2,358	Lake Superior						
802,856	Madison						
663	Manitowoc						
415	Marinette						
213	Marshallfield						
45	918						
95	288						
64	245						

TABLE 54—Continued
SUMMARY OF TOTAL RECEIPTS, 1919

1920 Popula- tion	Total Receipts	General Revenue			Commercial Revenue	Amounts Borrowed	Agency and Trust
		Total General Revenue	Taxes	Licenses and Permits			
1,961 7,214 5,104 8,068 457,147	63,742 312,589 180,508 104,791 23,973,944	20,920 66,706 68,791 104,028 10,983,702	17,562 49,280 67,914 101,754 9,198,847	2,245 935 1,482 1,477 1,394,148	703 17,241 1,676 1,623 414,147	258 3,081 3,513 61,188 8,153,651	40,327 170,680 105,883 9,112,414
2,569 1,664 4,788 7,171 2,160	Mineral Point Mondovi Monroe Neenah Neillsville	123,346 35,454 205,223 260,898 180,764	47,558 32,356 62,530 116,114 30,851	44,482 12,756 51,838 104,839 28,296	1,582 145 5,968 4,779 492	1,594 460 1,582 11,712 1,582	45,739 21,046 70,139 107,717 42,216
994 4,867 2,248 3,047 3,301	New Lisbon New London New Richmond North Milwaukee Oconomowoc	51,004 261,135 71,352 168,718 182,654	8,859 67,942 19,723 48,594 60,958	5,881 54,754 583 18,839 48,182	62 12,656 1,195 1,188 5,200	106 4,982 1,916 2,916 5,182	16,807 62,949 62,949 62,949 62,949
1,914 1,066 32,162 2,676	Oconto Falls Oconto Falls Oshkosh Park Falls	4,920 1,913 21,413 119,268	63,294 15,707 6,290 81,821	64,068 14,961 4,980 48,806	4,069 210 1,282 2,251	106 1,900 1,342 78	99,871 20,000 20,000 27,886
1,440 1,973 504 4,353 3,425	Peshlito Phillips Pittsville Platteville Plymouth	8,877 56,889 50,941 11,474 118,151	8,209 20,943 16,870 3,380 46,491	148 88 1,462 1,462 680	25 180 1,462 1,462 1,050	18,205 3,676 7,216 5,220 2,868	28,297 4,724 5,220 65,084 48,100
5,852 3,340 3,587 882 68,863	Portage Port Washington Prairie du Chien Prescott Racine	226,612 96,522 55,940 155,264 2,058	95,943 88,943 88,943 86,857 86,857	88,985 3,463 4,348 5,020 90	3,445 1,103 1,103 5,020 800	51,068 99,725 6,170 54,000 8,975	56,941 27,644 57,409 8,975 1,076,824
2,658	870,388	870,388	868,306	868,306	66,502	141,626	40,343

FINANCIAL STATISTICS OF WISCONSIN CITIES.

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Reidsburg	2,997	43,915	845	5,323	58,476	54,160
Rheinlander	6,654	89,317	84,617	661	66,211	135,885
Rice Lake	4,457	189	580	50	50,000	90,388
Richland Center	8,400	146,168	49,869	40,260	209	65,189
Ripon	8,829	173,294	62,220	46,350	278	72,350
River Falls	2,273	89,980	228	12,186	263	12,799
Seymour	1,950	32,359	30,905	10,650	184	2,2
Shawano	3,544	143,080	45,001	41,420	3,154	487
Sheboygan	90,855	1,883,756	58,882	440,010	13,181	45,601
Sheboygan Falls	2,002	60,058	27,197	24,487	197	2,017
Shullsburg	1,158	50,472	37,467	16,814	584	69
South Milwaukee	7,588	318,566	170,587	129,404	8,744	87,680
Sparta	4,486	98,771	34,360	30,741	419	8,200
Spooker	2,238	56,846	7,245	6,744	324	177
Stanley	2,577	10,749	32,267	31,410	283	624
Stevens Point	11,871	248,181	126,877	115,549	6,892	5,886
Stoughton	5,101	186,720	79,587	52,585	455	26,587
Sturgeon Bay	4,552	163,488	58,144	57,081	198	974
Superior	9,624	1,827,808	707,527	508,680	30,088	173,779
Tonah	3,257	89,240	39,094	38,943	483	1,768
Tomahawk	2,801	77,465	20,542	28,276	2,494	772
Two Rivers	7,316	161,892	69,959	68,754	4,910	1,285
Viroqua	2,674	81,616	23,567	22,612	813	1,927
Washburn	3,707	148,620	54,813	63,141	1,173	1,173
Watertown	9,280	241,969	140,576	122,539	9,584	8,508
Waukesha	584,811	168,368	162,933	6,189	4,286	9,748
Wauwatosa	2,558	87,888	41,610	37,322	806	8,986
Wauwaca	2,839	106,688	40,248	41,465	231	7,657
Waupun	4,440	144,171	213,480	9,560	18,122	1,042
Waupun	8,651	350,712	126,569	68,582	2,821	54,680
Waupun	5,818	1,004,350	820,911	226,168	12,988	9,818
West Allis	8,765	116,986	55,897	48,580	3,160	8,697
West Bend	3,215	112,827	63,965	47,656	515	5,834
Whitewater	1	304,987,593	204,297,593	90,900,516	90,900,516	90,900,516

TABLE 55

SUMMARY OF DISBURSEMENTS OF CITIES—1919

1920 Popu- lation	Cities	Operation and Main- tenance	Payment of Debt	Outlays	Schools	Totals
1,911	Algoma	\$15,601	\$6,750	.....	\$18,640	\$41,081
970	Alma	5,170	1,741	.....	7,052	13,963
960	Altoona	2,261	1,715	22,532	5,417	31,925
1,203	Amery	5,815	730	1,666	18,437	21,648
8,451	Antigo	87,769	56,664	31,167	163,766	339,365
19,561	Appleton	232,677	181,870	183,584	906,797	904,928
11,334	Ashland	127,910	88,418	30,416	107,041	355,785
1,407	Augusta	10,564	8,140	100	16,744	35,548
5,538	Baraboo	46,191	16,420	15,908	56,639	125,158
1,623	Barron	9,552	8,795	18,880	20,432	57,659
1,441	Bayfield	8,885	6,865	77	11,247	27,074
7,592	Beaver Dam	71,253	29,828	5,400	58,287	164,768
21,284	Beloit	182,226	120,008	94,376	264,057	660,667
4,400	Berlin	38,925	24,655	41,513	31,991	136,684
1,796	Black River Falls	18,728	6,625	.....	20,443	40,796
1,670	Boscobel	10,000	1,209	7,290	11,287	29,936
1,600	Brodhead	11,819	6,802	.....	16,621	34,742
286	Buffalo	341	.....	.....	1,349	1,600
3,626	Burlington	31,807	5,680	13,561	23,012	74,060
1,738	Cedarburg	11,963	7,561	.....	13,561	33,065
1,154	Che'ek	5,682	1,183	.....	7,803	14,668
1,833	Chilton	24,884	25,234	19,257	11,159	80,534
9,130	Chippewa Falls	86,801	9,010	26,406	86,531	208,748
3,275	Clintonville	42,860	104,118	31,840	27,802	206,450
782	Colby	5,797	8,306	1,220	5,540	15,568
2,460	Columbus	28,224	19,196	6,649	29,527	83,506
1,632	Crandon	10,392	16,190	354	16,530	43,456
6,725	Oudahy	71,870	16,138	3,517	54,873	146,396
1,528	Cumberland	18,379	14,140	12,751	18,681	68,961
1,798	Darlington	15,308	8,138	.....	11,428	34,874
3,016	Delavan	39,004	2,435	11,897	16,506	60,842
5,165	De Pere	42,555	2,941	19,435	30,607	95,538
1,896	Dodgeville	15,900	16,525	889	17,650	50,964
1,517	Durand	13,960	3,648	28,000	12,613	58,221
20,880	Eau Claire	272,630	269,438	95,112	258,957	896,137
2,688	Edgerton	17,483	2,670	12,448	30,890	63,491
1,991	Elkhorn	25,023	11,747	10,100	35,869	52,239
1,713	Elroy	11,649	13,231	78	11,912	36,870
2,209	Evanstville	17,961	8,015	.....	18,413	44,389
1,883	Fennimore	12,908	11,564	21,585	15,295	61,337
23,427	Fond du Lac	209,060	55,703	80,856	166,365	512,474
4,915	Ft. Atkinson	46,908	23,370	3,753	40,292	114,223
880	Fountain City	7,456	696	.....	5,437	13,589
779	Glenwood	3,507	3,505	.....	9,960	16,972
7,243	Grand Rapids	97,775	120,880	107,445	81,480	407,580
31,017	Green Bay	296,918	113,379	39,483	404,424	856,204
761	Greenwood	7,101	12,620	.....	8,441	28,162
4,515	Hartford	31,396	3,000	14,316	27,400	76 191
1,302	Hayward	7,146	6,087	450	6,737	2
2,134	Horicon	18,014	3,583	1,648	14,217	~
3,0,4	Hudson	35,299	14,384	3,000	38,735	~
3,185	Hurley	61,389	9,397	1,906	30,491	10,
18,293	Janesville	233,960	38,467	136,180	190,965	594
2,572	Jefferson	25,334	15,486	16,554	32,128	81
1,159	Juneau	6,782	3,052	3,184	6,992	~

TABLE 55—Continued

SUMMARY OF DISBURSEMENTS OF CITIES—1919

1920 Population	Cities	Operation and Maintenance	Payment of Debt	Outlays	Schools	Totals
5,951	Kaukauna	55,053	15,440	41,833	48,961	161,287
40,472	Kenosha	428,763	416,036	661,698	515,771	2,012,268
1,865	Kewaunee	22,736	6,497	.....	21,925	51,158
30,368	La Crosse	298,889	119,832	50,878	249,986	714,585
3,581	Ladysmith	27,500	33,906	458	35,154	97,018
2,632	Lake Geneva	29,321	8,884	18,664	28,118	84,937
1,754	Lake Mills	18,941	14,967	31,828	16,574	77,800
2,485	Lancaster	23,553	3,144	7,844	17,211	51,752
38,378	Madison	779,334	558,638	111,564	430,975	1,880,511
17,563	Manitowoc	201,746	137,624	174,588	178,405	692,363
7,394	Marshfield	75,065	29,478	.....	52,453	156,996
13,610	Marinette	137,254	110,035	624	101,160	349,073
1,966	Mauson	11,304	6,310	1,000	12,778	31,392
3,011	Mayville	18,677	23,235	10,684	19,723	72,319
1,881	Medford	19,789	4,371	614	18,315	43,089
1,981	Mellen	14,979	10,432	.....	19,395	44,806
7,214	Menasha	67,490	11,492	66,670	72,574	218,166
5,104	Menomonie	66,919	17,478	2,439	57,235	144,071
8,068	Merrill	86,412	67,538	9,077	54,315	217,342
457,147	Milwaukee	6,906,246	2,999,733	4,421,860	3,815,908	18,143,247
2,569	Mineral Point	30,773	22,944	16,213	36,203	106,133
1,564	Mondovi	7,304	10,343	24	13,674	31,345
4,788	Monroe	42,588	50,352	110,007	51,170	254,067
7,171	Neenah	70,072	59,175	42,788	72,720	244,755
2,160	Neillsville	20,963	9,158	49,544	24,406	104,071
994	New Lisbon	6,039	5,225	2,175	11,030	24,460
4,667	New London	47,742	92,711	46,615	36,459	223,527
2,248	New Richmond	18,082	11,587	3,492	24,928	58,089
3,047	North Milwaukee	34,239	7,985	64,708	36,622	143,524
3,301	Oconomowoc	42,015	6,420	7,170	39,322	94,927
1,914	Oconto Falls	6,083	1,180	7,761	22,371	37,395
4,920	Oconto	57,089	101,458	2,654	45,978	207,179
1,066	Onalaska	4,887	.....	.....	10,885	15,772
33,162	Oshkosh	346,736	220,189	117,379	240,485	924,789
2,876	Park Falls	22,260	32,827	7,809	35,659	98,556
1,440	Peshtigo	6,074	6,166	.....	14,776	27,016
1,978	Phillips	13,799	11,924	501	21,746	47,970
504	Pittsville	2,450	2,113	1,874	3,535	9,972
4,353	Platteville	83,201	8,288	21,674	48,232	111,390
3,415	Plymouth	31,446	26,000	35,986	24,416	117,848
5,582	Portage	48,349	94,400	51,658	59,180	253,587
3,340	Port Washington	29,583	35,940	22,241	15,176	103,240
3,537	Prairie du Chien	27,804	45,731	15,753	26,051	115,339
892	Prescott	6,881	2,587	.....	5,801	15,219
58,593	Racine	637,271	425,007	108,204	516,733	1,687,215
2,997	Reedsburg	27,094	72,504	21,917	34,228	156,643
6,654	Rhinelander	88,503	37,703	12,968	66,671	205,845
.57	Rice Lake	45,586	16,574	4,612	48,418	115,190
109	Richland Center	32,913	13,873	22,949	38,650	108,385
29	Ripon	31,422	28,406	39,711	51,045	133,584
73	River Falls	11,287	4,978	38,103	18,006	72,376
80	Seymour	11,471	1,916	.....	10,488	23,875
44	Shawano	12,200	44,995	15,241	52,078	124,214
55	Sheboygan	310,208	85,773	234,545	250,330	880,856
92	Sheboygan Falls	16,431	13,654	21,577	13,669	65,331

TABLE 55—Continued

SUMMARY OF DISBURSEMENTS OF CITIES—1919

1920 Popu- lation	Cities	Operation and Main- tenance	Payment of Debt	Outlays	Schools	Totals
1,158	Bucksburg	14,706	15,428	.....	9,448	39,581
7,598	South Milwaukee	67,571	104,942	56,050	46,997	275,569
4,466	Sparta	37,542	9,554	907	24,257	72,260
2,293	Spooner	11,879	10,703	2,063	20,669	45,314
2,577	Stanley	19,067	38,119	4,974	38,053	100,203
11,371	Stevens Point	82,783	42,188	4,000	36,054	215,025
5,101	Stoughton	38,081	45,773	47,200	53,134	184,248
4,553	Sturgeon Bay	45,908	66,028	1,253	34,441	147,580
39,624	Superior	521,606	251,220	34,026	520,541	1,827,888
8,237	Tomah	16,430	24,578	.....	19,024	60,632
2,801	Tomahawk	20,219	6,396	9,313	24,124	59,982
7,306	Two Rivers	70,455	313	20,181	60,087	151,086
2,574	Viroqua	28,613	.....	7,819	20,500	56,982
3,707	Washburn	34,850	31,851	1,387	61,541	129,129
9,299	Watertown	84,184	26,199	9,923	55,026	175,382
12,558	Waukesha	81,979	81,002	44,160	241,489	448,630
2,839	Waupaca	25,477	14,184	8,029	31,210	78,900
4,440	Waupun	27,858	21,976	10,856	28,005	88,696
18,661	Wausau	163,716	135,206	55,683	260,749	615,354
5,818	Wauwatosa	54,021	70,557	41,814	80,453	247,445
13,765	West Allis	130,686	159,426	298,345	150,102	738,569
3,378	West Bend	25,177	30,708	27,111	21,468	104,464
3,215	Whitewater	37,853	14,320	14,676	25,268	92,117
	Totals.....	\$15,809,773	\$8,967,844	\$8,625,797	\$12,651,307	\$46,144,721

TABLE 53
DISBURSEMENTS FOR OPERATION AND MAINTENANCE, CLASSIFIED BY PURPOSES, 1919

1920 Popu- lation	Total Operation and Maintenance (From Table 9)*	General Government	Protection of Person and Property	Health Conserva- tion and Sanitation	Highways	Charities and Corrections	Libraries	Recreation	Unclassified
									...
1,911 970 960 1,263 8,451	Alfonia Alma Altoona Amery Antigo	\$15,691 5,170 2,261 5,915 87,769	\$1,413 1,108 638 486 14,187	\$3,333 835 55 809 28,619	\$270 429 116 238 5,142	\$7,809 2,296 1,981 3,956 28,076	\$1,077 261 422 3,084 6,163	\$1,572 25 25 73 861	\$217 118 46 41 1,747
19,561 11,334 1,407 5,158 1,623	Appleton Ashland Aurora Baraboo Barron	228,677 127,910 10,664 7,191 9,652	29,779 17,551 1,187 7,868 1,091	75,951 59,446 800 12,069 1,091	7,376 4,683 148 1,868 72	87,200 35,092 7,557 20,175 4,151	11,451 1,875 454 3,012 636	6,034 1,000 217 1,800 1,800	6,164 1,986 501 673 .91
1,441 7,992 21,284 4,400 1,796	Bayfield Beaver Dam Beloit Berlin Black River Falls	8,985 71,253 126,229 88,926 13,728	6,686 16,285 31,988 6,170 1,750	2,833 577 18,422 5,905 1,473	197 577 44,239 1,860 48	4,706 36,797 6,710 3,984 6,849	77 3,947 18,529 1,600 2,054	2,065 3,258 920 1,000 1,000	420 1,824 3,060 122 388
1,670 1,600 2,286	Boscobel Brookhead Buffalo	10,960 11,919 31,841	1,610 1,084 1,186	770 196 3	5,295 56 144	471 7,101 17,058	734 1,000 825	238 341 800	986 54 628
3,696 1,758	Burlington Cedarburg	31,807 11,963	3,736 1,240	8,008 1,616	663	17,058 7,960	100	100	548 350
1,154 1,833 6,130 3,275	Chetek Chilton Chippewa Falls	17,682 24,984 80,601 11,002 42,690 5,797	1,186 6,162 2,079 28,803 2,230 9,542	1,406 56 2,078 2,137 1,647 1,140	56 2,778 202 2,137 17,426 104	16,125 16,125 26,989 2,137 900 3,646	465 240 240 4,588 1,738 100	6 121 7,414 4,688 696 118	
1,282	Colby	5,797	671	.....	.....	.....	.....	.....	3,236

* Schools not included. See Tables 9 and 11.

TABLE 56—Continued

DISBURSEMENTS FOR OPERATION AND MAINTENANCE. CLASSIFIED BY PURPOSES, 1919

1920 Popula- tion	Total Operation and Maintenance (From Table 9)*	General Government	Protection of Person and Property	Health Conser- vation and Sanitation	Highways	Charities and Corrections	Libraries	Recreation	Unclassified
2,460	Columbus	28,294	4,381	2,881	703	7,679	1,164	9,628	368
1,632	Grandon	10,382	2,640	976	783	3,074	1,318	300	1,261
6,725	Oudahy	71,870	11,511	19,516	12,726	25,303	1,968	6,759	...
1,528	Cumberland	18,379	4,061	1,881	231	7,146	3,260	1,800	361
1,738	Darlington	15,318	1,791	2,436	59	8,827	327	1,000	645
3,016	Delaren	39,004	4,765	9,016	760	18,114	842	8,500	1,157
5,165	De Pere (P. and W.)	42,555	6,809	8,960	1,528	16,425	5,146	2,000	1,168
1,886	Dodgeville	15,900	2,065	960	270	10,466	1,250	415	300
1,517	Durand	13,960	1,049	1,674	2,179	5,767	1,176	1,000	1,125
20,880	Eau Claire	272,630	33,129	75,274	16,084	89,794	13,706	10,880	25,741
2,668	Edgerton	17,483	4,780	2,674	606	7,257	904	1,200	1
1,991	Elkhorn	25,023	1,743	4,989	4,471	10,112	1,085	1,880	864
1,713	Elroy	11,649	1,752	2,239	402	4,729	654	1,666	108
2,209	Evansville	17,961	3,854	4,251	178	5,498	1,404	1,400	1,117
1,983	Fennimore	12,503	1,240	2,145	70	7,273	352	600	151
23,427	Fond du Lac	209,360	24,427	68,949	16,867	58,244	12,247	9,108	9,387
4,915	Fort Atkinson	46,808	24,327	68,946	186,867	24,025	1,482	2,928	2,295
880	Fountain City	7,456	911	1,063	85	4,076	689	...	453
770	Glendale	3,507	496	715	50	2,107	48	...	104
7,243	Grand Rapids	97,773	10,639	23,974	18,101	28,854	1,874	3,063	4,820
31,017	Green Bay	286,918	36,250	105,267	14,285	86,305	31,922	16,166	6,451
761	Greenwood	7,101	1,388	799	...	4,299	281	...	3,272
4,515	Hartford	31,386	4,114	5,176	418	16,490	1,810	700	906
1,802	Hayward	7,146	1,447	1,177	180	3,254	413	975	1,783
2,134	Heron	18,014	2,082	3,301	756	8,018	1,433	800	224
3,014	Hudson	36,299	4,396	6,034	2,405	17,045	2,194	1,966	800
3,188	Hurley	61,289	5,951	10,466	2,307	22,384	7,298	7,295	530
18,288	Janesville	233,960	32,680	73,306	14,211	83,189	9,768	6,227	8,124
2,578	Jefferson	25,834	2,169	4,344	612	10,816	2,320	2,919	459
1,159	Juneau	6,782	1,228	920	61	3,501	...	926	146

FINANCIAL STATISTICS OF WISCONSIN CITIES. 203

40,472	Kenosha	55,068	8,008	12,751	984	20,018	4,640	1,735	686	161
1,866	Keweenaw	428,763	59,011	111,807	88,212	110,982	35,685	23,173	22,451	27,492
30,368	La Crosse	22,786	3,171	1,976	9,807	6,715	184	582	328	123
3,161	Ladysmith	42,806	116,346	116,346	15,922	71,381	9,000	26,761	10,973	10,973
27,600	Lake Geneva	5,274	6,069	6,069	719	11,798	.....	1,865	1,864	230
2,682	Lake Mills	29,321	8,476	3,647	2,975	11,768	2,117	2,597	2,880	361
1,754	Lancaster	18,841	2,457	4,061	4,689	4,991	1,98	900	1,376	241
2,865	Madison	23,533	2,458	1,905	421	11,388	1,973	265	4,869	554
38,378	Manitowoc	779,384	46,704	135,898	102,684	271,981	17,671	44,879	42,683	117,126
17,563	Marinette	201,746	27,697	64,558	6,425	68,288	10,828	6,811	6,076	11,966
13,610	Marshfield	137,254	11,205	52,654	4,454	38,612	17,373	6,241	1,941	4,774
7,384	Menasha	75,086	12,292	16,983	4,646	38,820	2,123	4,342	1,376	332
5,104	Menomonie	11,304	1,524	1,276	1,77	5,716	1,516	.....	1,006	96
3,011	Mayville	18,677	2,585	1,449	2,061	10,032	760	402	468	468
1,881	Medford	19,759	2,937	3,323	248	9,612	922	773	903	971
1,981	Menomonie	14,979	2,066	3,675	441	8,169	177	.....	.....	419
7,214	Menasha	67,490	6,879	13,475	480	32,614	5,344	6,433	1,796	617
66,919	Menomonie	13,685	13,327	12,508	22,389	3,309	.....	.....	1,454	282
8,063	Merrill	86,412	10,699	29,324	8,482	26,421	.....	8,095	3,021	5,400
457,147	Milwaukee	6,906,246	640,736	2,118,746	1,186,756	1,974,927	.....	174,837	593,100	217,644
2,569	Mineral Point	30,773	5,825	4,913	626	14,720	2,008	1,875	406	800
1,554	Mondovi	7,304	744	1,041	518	2,730	1,002	500	292	487
4,788	Monroe	42,558	7,582	8,270	2,990	22,001	.....	.....	1,010	685
7,171	Neenah	70,072	10,866	20,865	1,866	20,684	6,824	8,961	4,445	1,021
2,160	Nelsonville	20,963	1,611	4,688	604	11,046	1,407	1,026	62	68
994	New Lisbon	6,089	1,197	470	8,455	160	.....	.....	.....	130
4,697	New London	47,742	8,201	10,654	3,706	15,819	5,401	1,721	819	1,928
2,248	New Richmond	18,162	3,311	3,198	3,646	7,290	1,382	1,009	809	1,505
3,047	North Milwaukee	34,238	11,288	3,569	2,235	13,823	829	1,960	601	889
3,301	Oconomowoc	42,015	8,640	9,704	1,605	15,775	973	1,970	3,160	889
4,920	Oconto	57,089	5,462	19,428	8,073	12,686	6,250	1,744	1,729	1,654
1,914	Oconto Falls	6,083	2,521	883	171	7,92	620	360	307	226
1,066	Oconto Falls	4,887	1,492	1,485	8	1,747	23	.....	.....	132
33,162	Oshkosh	346,736	89,274	98,065	16,677	108,988	29,544	20,076	23,884	10,218
2,676	Park Falls	22,250	4,987	4,689	909	6,788	2,470	517	211	1,680
1,440	Penshtigo	6,074	1,017	2,277	188	1,115	1,815	.....	9	162
1,973	Phillips	13,799	2,450	2,508	589	15	945	163	.....	210
504	Pittsville	3,226	5,88	4,434	90	6,989	619	.....	.....	.....
4,353	Platteville	33,201	7,046	7,046	5,717	12,811	2,372	1,674	1,746	1,267
3,415	Plymouth	31,446	3,226	5,443	187	14,585	1,429	.....	1,052	3,778
5,582	Portage	48,349	8,328	12,751	3,373	18,048	1,160	1,977	1,277	1,485
3,340	Port Washington	29,883	3,888	5,613	1,683	13,970	773	2,182	404	1,870
5,337	Prairie du Chien	27,804	4,487	5,966	188	13,252	777	906	99	2,129
892	Prescott	6,881	977	992	32	3,295	42	222	25	2,036
68,583	Racine	637,271	116,886	165,974	124,026	107,653	19,830	27,486	67,006	8,807

* Schools not included. See Tables 9 and 11.

TABLE 56—Continued

DISBURSEMENTS FOR OPERATION AND MAINTENANCE. CLASSIFIED BY PURPOSES. 1919

1920 Population	Total Operation and Maintenance (From Table 9*)	General Government	Protection of Person and Property	Health Conserva- tion and Sanitation	Highways	Charities and Corrections	Unclassified		
							Libraries	Recreation	
2,987	Reedsburg	6,687	6,985	1,113	10,116	.....	1,648	797	1,748
6,164	Rhinelander	88,508	11,802	21,084	8,091	41,480	2,296	2,048	1,718
4,457	Rice Lake	45,586	6,417	10,420	1,748	15,865	1,648	1,504	3,860
3,406	Richland Center	32,913	3,288	8,548	988	10,348	979	1,866	1,960
3,926	Ripon	34,422	7,426	9,772	911	11,921	1,761	2,146	630
2,273	River Falls	11,287	3,896	1,862	261	3,418	1,724	.....	389
1,290	Seymour	11,471	2,941	2,282	90	5,170	1,447	290	207
3,644	Shawano	12,200	6,102	3,022	676	1,065	.....	1,000	301
30,966	Sheboygan	310,208	37,681	118,720	22,580	79,171	28,886	6,628	415
2,002	Sheboygan Falls	16,431	2,421	3,460	1,583	6,282	882	.....	2,734
1,158	Shullsburg	14,705	827	1,188	12	11,643	230	100	305
7,588	South Milwaukee	67,571	13,877	14,186	4,249	29,487	666	3,046	863
4,466	Sparta	37,542	4,431	8,256	1,884	17,449	364	2,636	866
2,238	Spooner	11,879	2,049	2,961	1,067	2,359	1,533	706	351
2,577	Stanley	19,057	3,764	696	698	10,766	643	1,188	205
11,371	Stevens Point	82,783	9,569	31,777	3,688	26,089	5,540	4,000	1,825
5,101	Stoughton	98,061	6,929	8,735	1,432	18,513	.....	1,982	672
4,533	Sturgeon Bay	45,809	6,849	5,324	3,291	20,982	4,965	1,826	1,362
38,624	Superior	521,606	76,832	227,236	43,517	92,748	20,643	21,747	14,307
3,267	Tonawha	16,480	2,864	4,572	1,114	5,962	887	.....	1,021
2,801	Tomahawk	20,219	3,624	4,765	836	7,445	.....	1,400	373
7,395	Two Rivers	70,456	11,402	19,487	3,061	23,465	4,777	2,200	1,479
2,574	Wiroqua	26,613	3,961	1,975	3,388	17,722	312	1,674	2,280
3,707	Washburn	84,850	3,020	8,198	2,228	17,916	725	1,782	986
9,299	Watertown	84,184	11,882	12,886	2,610	41,304	1,453	5,261	1,027
12,558	Waukesha	81,979	10,436	26,298	2,585	28,304	4,735	4,878	2,864
2,889	Waupaca	25,477	4,745	6,263	831	7,767	4,720	1,200	1,232
4,409	Waupun	27,858	2,558	6,986	687	13,387	556	2,080	507
18,601	Wausau	163,716	20,845	57,708	16,709	40,441	9,024	6,222	7,892
6,818	Wauwatosa	54,621	16,725	7,564	5,447	20,077	212	8,335	261
18,766	West Allis	180,696	23,017	36,124	13,381	48,275	2,280	4,056	1,765
3,878	West Bend	25,177	4,402	4,929	1,561	18,832	287	600	6,299
3,215	Whitewater	37,863	6,911	7,288	1,168	19,606	487	2,000	517
All Cities	15,890,773	1,877,221	4,988,923	1,867,420	\$4,950,832	\$442,800	\$565,644	\$1,019,730	\$582,407

* Schools not included. See Tables 9 and 11.

TABLE 57

TOTAL AND PER CAPITA DISBURSEMENTS FOR OPERATION AND MAINTENANCE AND SCHOOLS, 1919.

1920 Popu- lation		Operation and Main- tenance (See Table 10)	Schools	Total	Per Capita
1,911	Algoma	\$15,691	\$18,640	\$34,331	\$17.97
970	Alma	5,170	7,052	12,222	15.47
900	Altoona	2,261	5,417	7,678	8.00
1,203	Amery	5,815	18,437	19,252	16.00
8,451	Antigo	87,769	163,765	251,534	29.76
19,561	Appleton	282,677	306,797	589,474	27.57
11,334	Ashland	127,910	107,041	234,951	19.37
1,407	Augusta	10,564	16,744	27,308	19.41
5,538	Baraboo	46,191	66,639	102,830	22.26
1,623	Barron	9,552	20,482	29,984	18.48
1,441	Bayfield	8,885	11,247	20,132	13.98
7,902	Beaver Dam	71,268	58,287	129,540	18.18
21,284	Beloit	182,226	264,067	446,293	20.97
4,400	Berlin	38,525	31,991	70,516	16.02
1,796	Black River Falls	13,728	20,443	34,171	19.08
1,670	Boscobel	10,060	11,287	21,377	12.80
1,600	Brodhead	11,319	16,621	27,940	17.46
236	Buffalo	341	1,349	1,690	5.91
3,626	Burlington	31,807	28,012	54,819	15.12
1,738	Cedarburg	11,953	18,551	25,504	14.67
1,154	Chetek	5,682	7,808	13,485	11.69
1,833	Chilton	24,884	11,159	36,043	19.66
9,150	Chippewa Falls	86,801	86,581	173,382	18.99
3,275	Clintonville	42,690	27,802	70,492	21.52
782	Cobey	5,797	5,540	11,337	14.50
2,460	Columbus	28,294	29,527	57,751	23.48
1,632	Crandon	10,382	16,580	26,912	16.49
6,725	Cudahy	71,570	54,873	126,743	18.84
1,528	Cumberland	18,379	18,681	37,060	24.26
1,798	Darlington	15,308	11,428	26,736	14.87
3,016	Delavan	39,004	16,506	55,510	18.40
5,165	De Pere	42,555	30,607	73,162	14.17
1,886	Dodgeville	16,900	17,660	33,560	17.70
1,517	Durand	13,060	12,613	26,573	17.52
20,880	Eau Claire	272,630	268,967	531,587	25.45
2,688	Edgerton	17,483	30,800	48,373	18.00
1,991	Elkhorn	26,023	35,369	60,392	30.90
1,713	Elroy	11,649	11,912	23,561	13.76
2,209	Evansville	17,961	18,413	36,374	16.47
1,883	Fennimore	12,908	15,295	28,198	20.39
23,427	Fond du Lac	208,960	166,365	376,325	16.06
4,915	Ft. Atkinson	46,808	40,292	87,100	17.02
880	Fountain City	7,456	5,437	12,893	14.66
779	Glenwood	3,507	9,960	13,467	17.29
7,243	Grand Rapids	97,775	81,480	179,255	24.75
31,017	Green Bay	298,918	404,424	703,342	22.68
761	Greenwood	7,101	8,441	15,542	20.42
4,515	Hartford	31,396	27,409	58,805	18.08
1,302	Hayward	7,146	6,737	13,883	10.66
2,134	Horicon	18,014	14,217	32,231	15.10
3,014	Hudson	35,299	38,735	74,034	24.56
3,188	Hurley	61,389	30,491	91,880	28.82
18,283	Janesville	238,960	190,965	424,945	23.23
2,572	Jefferson	25,334	32,128	57,462	22.35
1,159	Juneau	6,782	6,992	13,774	11.88

TABLE 57—Continued

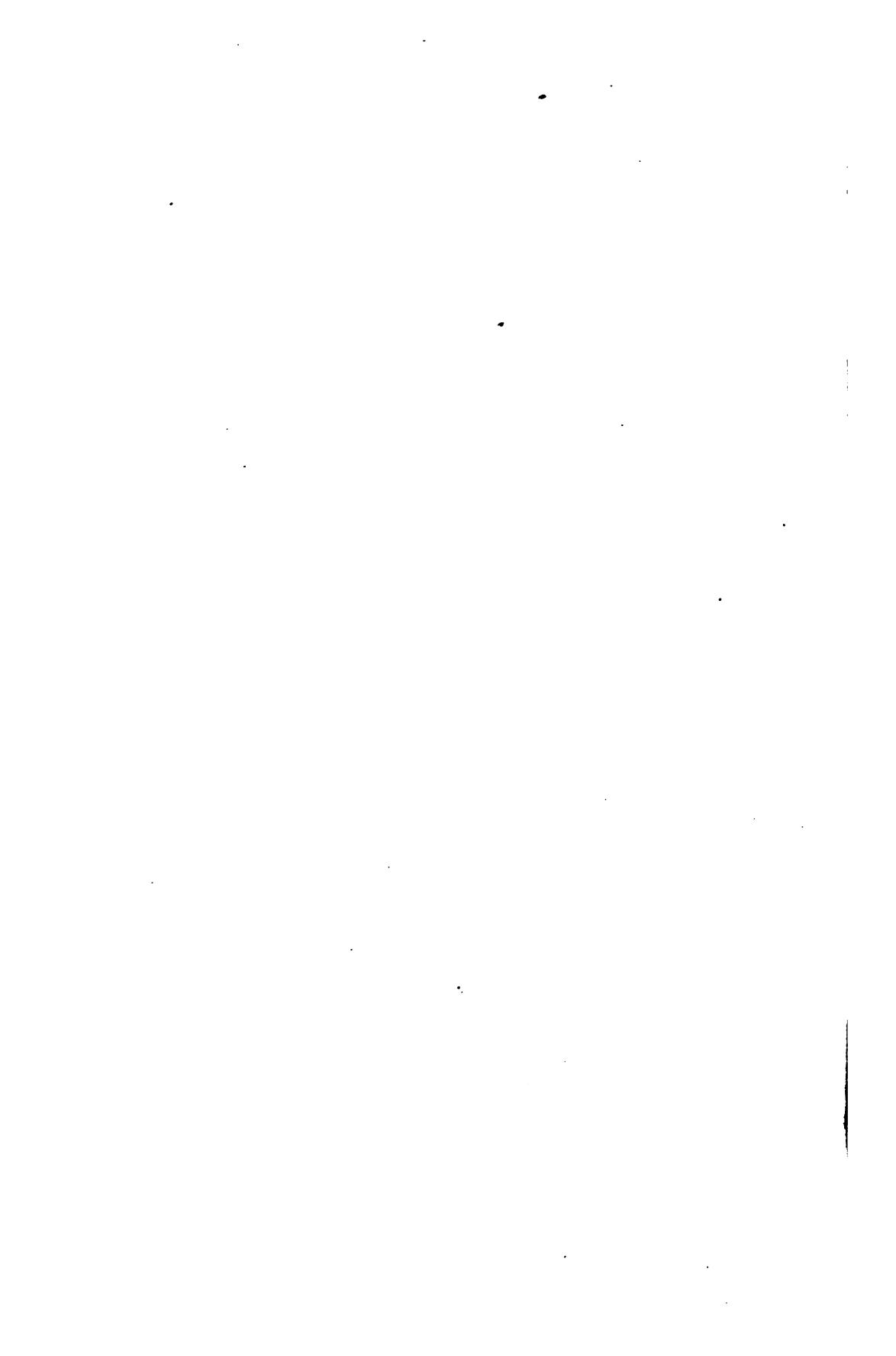
TOTAL AND PER CAPITA DISBURSEMENTS FOR OPERATION AND MAINTENANCE AND SCHOOLS, 1919

1920 Population		Operation and Maintenance (See Table 10)	Schools	Total	Per Capita
5,961	Kaukauna	55,063	48,961	104,014	17.47
40,472	Kenosha	428,763	515,771	944,534	23.34
1,865	Kewaunee	22,736	21,925	44,661	23.94
30,363	La Crosse	203,889	249,986	543,875	17.92
3,581	Ladysmith	27,500	35,154	62,654	17.46
2,632	Lake Geneva	29,321	28,118	57,439	21.82
1,754	Lake Mills	18,941	16,574	35,515	17.39
2,485	Lancaster	23,553	17,211	40,764	16.41
38,378	Madison	779,334	430,975	1,210,309	31.53
17,563	Manitowoc	201,746	178,406	380,151	21.65
13,610	Marinette	137,254	101,160	238,414	17.52
7,394	Marshfield	75,065	52,453	127,518	17.24
1,966	Mauston	11,904	12,773	24,682	12.24
3,011	Mayville	18,877	19,723	38,400	12.75
1,881	Medford	19,789	18,315	38,104	20.26
1,961	Mellen	14,979	19,395	34,374	17.35
7,214	Menasha	67,490	72,574	140,064	19.41
5,104	Menomonie	66,919	67,235	124,154	40.30
8,068	Merrill	86,412	54,315	140,727	17.44
457,147	Milwaukee	6,906,246	3,815,908	10,722,154	23.45
2,569	Mineral Point	30,773	36,203	66,976	26.07
1,554	Mondovi	7,304	13,674	20,978	13.50
4,788	Monroe	42,538	51,170	93,708	19.58
7,171	Neenah	70,072	72,720	142,792	19.91
2,160	Nellisville	20,963	24,406	45,369	21.00
994	New Lisbon	6,039	11,030	17,069	17.17
4,667	New London	47,742	36,450	84,201	18.04
2,248	New Richmond	18,082	24,928	43,010	19.13
3,047	North Milwaukee	34,239	36,622	70,861	23.26
3,301	Oconomowoc	42,015	39,322	81,337	24.64
1,914	Oconto Falls	6,063	22,371	28,454	14.87
4,920	Oconto	57,089	45,973	103,067	20.95
1,066	Onalaska	4,887	10,385	15,772	14.80
33,162	Oshkosh	346,736	240,486	587,221	17.71
2,676	Park Falls	22,260	35,659	57,919	21.64
1,440	Poshtigo	6,074	14,776	20,850	14.48
1,973	Phillips	18,799	21,746	35,545	18.02
504	Pittsville	2,450	3,535	5,985	11.87
4,353	Platteville	33,201	48,232	81,433	18.70
3,415	Plymouth	31,446	24,416	55,862	16.36
5,582	Portage	48,349	59,180	107,529	19.27
3,340	Port Washington	29,883	15,176	45,059	13.49
3,537	Prairie du Chien	27,804	26,051	53,855	15.23
892	Prescott	6,881	5,801	12,682	14.22
58,593	Racine	637,271	516,733	1,154,004	29.90
2,907	Reedsburg	27,994	34,223	62,222	20.76
6,654	Rhinelander	88,503	66,671	155,174	23.32
4,457	Rice Lake	45,586	48,418	94,004	21.09
3,400	Richland Center	32,913	38,630	71,563	21.00
3,929	Ripon	34,422	51,045	85,467	21.76
2,273	River Falls	11,287	18,008	29,295	12.89
1,280	Seymour	11,471	10,488	21,959	17.15
3,544	Shawano	12,200	52,078	64,278	18.14
30,955	Sheboygan	310,208	250,330	560,538	18.11
2,002	Sheboygan Falls	16,431	13,669	30,100	15.04

TABLE 11—Continued

TOTAL AND PER CAPITA DISBURSEMENTS FOR OPERATION AND MAINTENANCE AND SCHOOLS, 1919

1920 Popu- lation		Operation and Main- tenance (See Table 10)	Schools	Total	Per Capita
1,158	Shullsburg	14,705	9,448	24,153	20.85
7,598	South Milwaukee	67,571	46,997	114,568	15.08
4,466	Sparta	37,542	24,257	61,799	13.84
2,293	Spooner	11,879	20,669	32,548	14.20
2,577	Stanley	19,057	38,053	57,110	22.15
11,371	Stevens Point	82,783	86,054	168,837	14.85
5,101	Stoughton	38,081	53,134	91,215	17.88
4,558	Sturgeon Bay	45,808	34,441	80,249	17.62
39,624	Superior	521,606	520,541	1,042,147	26.30
3,257	Tomah	16,430	19,624	36,054	11.07
2,931	Tomahawk	20,219	24,124	44,343	15.88
7,305	Two Rivers	70,455	60,067	130,542	17.87
2,574	Viroqua	28,613	20,500	49,113	19.08
3,707	Washburn	34,850	61,541	96,391	26.00
9,299	Watertown	84,184	56,026	139,210	14.97
12,558	Waukesha	81,979	241,489	323,468	25.70
2,839	Waupaca	25,477	31,210	56,687	19.97
4,440	Waupun	27,868	28,006	55,863	12.70
18,661	Wausau	162,716	260,749	424,465	22.75
5,818	Wauwatosa	54,621	80,453	135,074	23.22
18,765	West Allis	130,686	150,102	280,788	20.40
3,378	West Bend	25,177	21,468	46,645	13.87
3,215	Whitewater	37,853	25,268	63,121	19.63
		\$15,899,773	\$12,651,307	\$28,551,080	\$21.58



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